



Board Policy and Procedures Manual

POLICIES AND PROCEDURES INDEX

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Section 1: ORGANIZATIONAL INTRODUCTION

1. Organizational profile

Purpose

The Lake & Shore Community Recreation Society, a not-for-profit organization, was organized with a volunteer board to manage the municipally-owned recreation centre attached to the new Porters Lake Elementary School. The Centre, which opened its doors in September 2011, provides a dance studio, multi-purpose room, cafeteria, gymnasium, playing fields and meeting spaces. The Centre provides the facilities from which recreational programs can be delivered to and by the members of the Society, the residents of Preston, Lawrencetown and Chezzetcook, which also includes Porters Lake, Gaetz Brook, Conrod Settlement, Mineville, Three Fathom Harbour, Seaforth and Lake Echo.

Background

On January 26, 2010, HRM's Regional Council approved entering into a joint project with the Province of Nova Scotia to add a community centre to the new Elementary School located in Porters Lake. Council directed staff to include \$1.65 million in the 2010-2011 Operating Budget as HRM's contribution to the cost of the new facility, estimated to be about \$3.3 million. The balance of the cost will be funded from an area rate over a ten year period. Donations or other outside funding received will be used to reduce the amount of area rate revenue required.

During the winter of 2010-2011, the Volunteer Board for the new recreational facility was recruited and developed to guide the operations of the Recreation Centre. The first meeting of the new Board was held at the O'Connell Drive School in Porters Lake. Over the span of the following six months, the Board created its mission statement and values list, developed its governance and committee structure, hired its Program Recreation Manager and developed its first slate of programs.

The creation of the society, recruitment and development of the Board, and smooth transition to a Municipally-Owned Volunteer-Operated (MOVO) model would not have been possible without the significant contribution and innovative partnership between the Volunteer Board and the HRM Support Team. The Society's Board recognizes and is immensely grateful for HRM's significant contributions to the Society and the community.

The Society and the Centre

The Society receives its revenues from the delivery of recreational programs and receives funding in the form of grants from HRM and other governmental agencies. The Society is accountable to its members and to its primary funder, HRM.

Contact information

The Lake & Shore Community Recreation Centre's contact information is as follows:

Civic address:

40 Inspiration Drive

Porters Lake, NS

Mailing Address:

PO Box 26

Porters Lake, NS, B3E 1M1

Phone no: (902) 827-2700

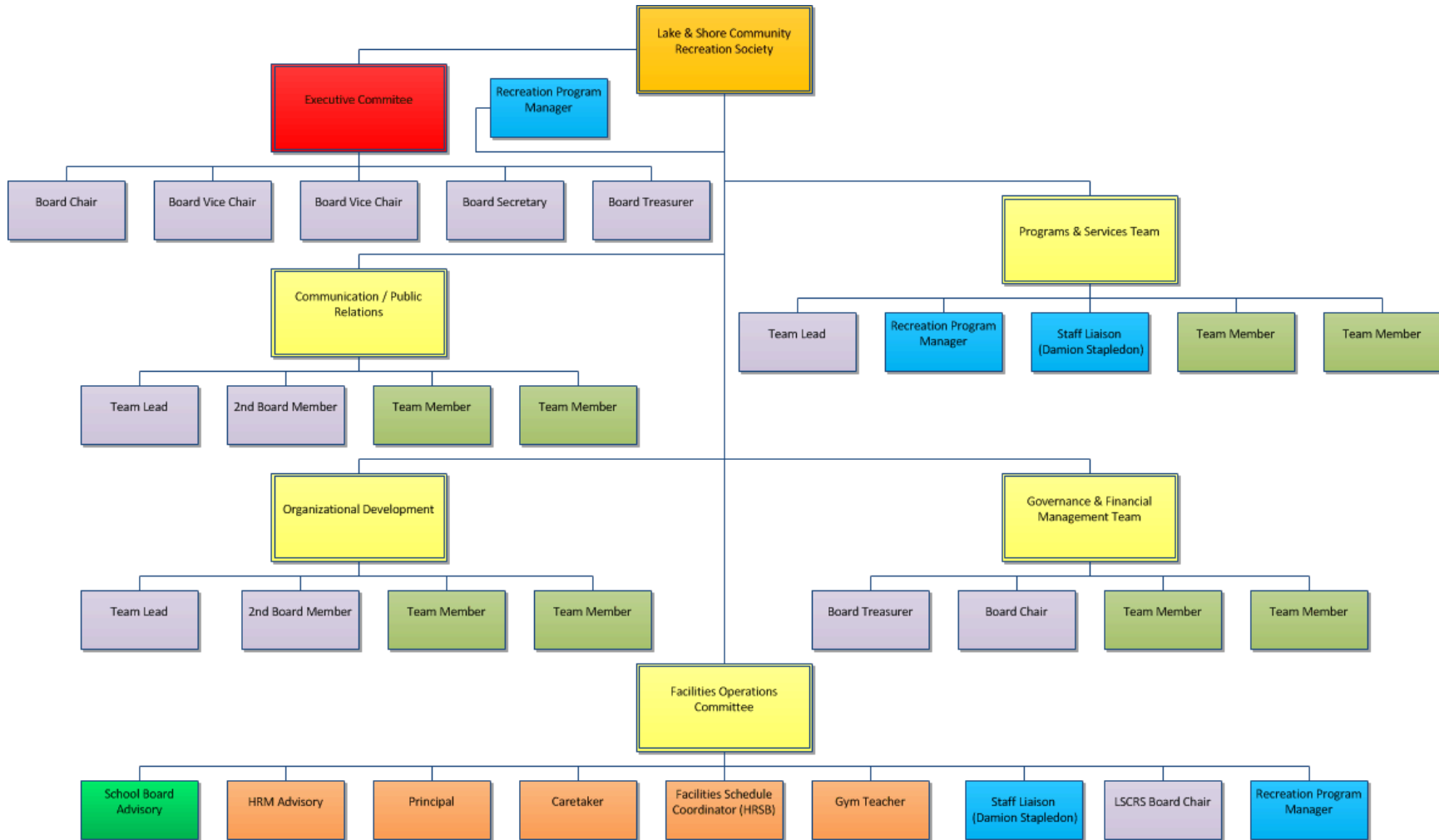
Fax no: (902) 827-2754

www.lakeandshorerec.ca

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2. Organizational chart



Section 2: GOVERNANCE POLICIES

1. Vision, Mission, Objectives and Values

Vision

Our vision is a community where everyone has an opportunity to participate.

Mission

Building a healthy, happy community through recreational, cultural, sport and social activities.

Objectives, priorities or key results areas

-

Values

Key values of the Lake & Shore Community Recreation Society are:

- promotion of healthy lifestyles
- community engagement
- local partnerships
- accessibility
- equitable opportunity
- belonging
- personal development
- community growth

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2. Society's bylaws

The following pages are captured from the PDF file of the Society's By-Laws, last revised March 9, 2011.



BY-LAWS FOR A NON-PROFIT SOCIETY

Definitions

1. In these by-laws:
 - (a) "Society" means Lake & Shore Community Recreation Society
(society name)
 - (b) "Registrar" means the Registrar of Joint Stock Companies appointed under the Nova Scotia Companies Act.
 - (c) "Special Resolution" means a resolution passed by not less than three-fourths of such members entitled to vote as are present in person or by proxy, where proxies are allowed, at a general meeting of which notice specifying the intention to propose the resolution as a special resolution has been duly given.

Membership Rights and Responsibilities

2. The Society is ultimately accountable to the members of the Society.
3. Every member is entitled to attend any members' meeting of the Society.
4. Every member may vote at any members' meeting of the Society after they have attended at least one previous members' meeting.
5. Any member of legal age, or with their guardian's written consent, is entitled to hold any office.
6. Membership in the Society shall consist of:
 - (a) the minimum of 5 subscribers to the Memorandum of Association,
 - (b) those who support the objects of the Society,
 - (c) those whose name and address is written in the Register of Members by the secretary,
 - (d) those who pay an annual fee in an amount to be determined by the Society, and/or
 - (e) those who reside in the geographic area of Porters Lake,
and/or
 - (f) other: Gaetz Brook, Conrod Settlement, Head of Chezzetcook, East Chezzetcook, West Chezzetcook
7. Membership in the Society is not transferable.
8. Membership in the Society shall cease:
 - (a) upon death, or
 - (b) if the member resigns by written notice to the Society, or
 - (c) if the member ceases to qualify for membership in accordance with these by-laws, or
 - (d) if, by a vote of the majority of the members of the society or a majority vote of the Directors of the Society at a meeting duly called and for which notice of the proposed action has been given, the Member's membership in the Society has been terminated.
9. The members may repeal, amend or add to these by-laws by a special resolution. No by-law or amendment to by-laws shall take effect until the Registrar approves of it.
10. No funds of the society shall be paid to or be available for the personal benefit of any member.

Members' Meetings

11. Every member, subject to by-law 4, shall have one vote and no more and there shall not be proxy voting
12. A general or special meeting of the members may be held at any time and shall be called:
 - (a) if requested by the chair, or
 - (b) if requested by a majority of the directors, or
 - (c) if requested in writing by 25 # of the members.
13. Notice to members is required for general or special meetings. The notice must:
 - (a) specify the date, place and time of the meeting,
 - (b) be given to the members seven (7) days prior to the meeting,
 - (c) be given to the members by newsletters, newspapers, television, radio, e-mail, telephone, fax and/or other electronic means,
 - (d) specify the nature of business, such as the intention to propose a special resolution, and
 - (e) the non-receipt of notice by any member shall not invalidate the proceedings.
14. An annual general meeting shall be held within three months after every fiscal year end and notice is required which must:
 - (a) specify the date, place and time of the meeting,
 - (b) be given to the members thirty (30) days prior to the meeting,
 - (c) be given to the members by newsletters, newspapers, television, radio, e-mail, telephone, fax and/or other electronic means,
 - (d) specify the intention to propose a special resolution, and
 - (e) the non-receipt of notice by any member shall not invalidate the proceedings.
15. At the annual general meeting of the Society the following items of business shall be dealt with and shall be deemed ordinary business and all other business transacted shall be deemed special business:
 - (a) minutes of the previous annual general meeting,
 - (b) consideration of the annual report of the directors,
 - (c) consideration of the annual financial report of the Society,
 - (d) the appointment of auditors for the ensuing year, and
 - (e) election of directors,
16. Quorum shall consist of 12 # of members. No business shall be conducted at any meeting unless a quorum is present to open the meeting and, upon request, before any vote.
17.
 - (a) If a meeting is convened as per by-law 12(a) or 12(b) and quorum is not present within one-half hour from the time appointed for the meeting, it shall be adjourned to such time and place as a majority of the members present shall decide. Notice of the new meeting shall be given and at the adjourned meeting the members present shall constitute quorum only for the purpose of winding up the Society.
 - (b) If a meeting is convened at the request of the members as per by-law 12(c) and quorum is not present within one-half hour from the time appointed for the meeting, it shall be dissolved.

18. The President, or in his/her absence, the Vice-President, or in the absence of both of them, any member appointed from among those present, shall preside as Chair at members' meetings.
19. Where there is an equality of votes
the motion shall be lost.
20. The Chair may, with the consent of the meeting, adjourn any meeting. No business shall be transacted at the subsequent meeting other than the business left unfinished at the adjourned meeting unless notice of such new business is given to the members.
21. At any meeting a declaration by the Chair that a resolution has been carried is sufficient unless a poll is demanded by at least three members. If a poll is demanded it shall be held by show of hands or by secret ballot as the Chair may decide.

Directors

22. Any member of the society shall be eligible to be elected a director of the Society and a director of the society shall be a member.
23. The number of directors shall be 8 (*not less than 5*). The subscribers to the Memorandum of Association of the Society shall be the first directors of the Society.
24. Directors shall retire from office at the end of each annual general meeting at which their successors are elected. Retiring directors shall be eligible for re-election. Directors shall be elected to
two year terms, with one-half of the directors elected each year.
25. If a director resigns his/her office or ceases to be a member in the Society, his/her office as director shall be vacated and the vacancy may be filled for the unexpired portion of the term by the board of directors from among the members of the Society.
26. The members may, by special resolution, remove any director and appoint another person to complete the term of office.
27. The management of the Society is the responsibility of the directors. In particular, the directors may engage a General Manager, and determine his/her duties, responsibilities and remuneration.
28. The directors may appoint an executive committee and other committees as they see fit.
29. Directors who have, or could reasonably be seen to have, a conflict of interest have a duty to declare this interest. The declaration should be made to the members
 - (a) upon nomination, and
 - (b) if serving as a director, when the possibility of a conflict is realized.
30. A conflict of interest does not prevent a member from serving as a director provided that he/she withdraws from the decision making on matters pertaining to that interest. The withdrawal should be recorded in the minutes.

Directors' Meetings

31. The board of directors shall meet no less than 6 times each year.
32. A meeting of directors may be held at the close of every annual general meeting without notice for the purpose of electing officers. For all other board meetings, notice is required and must:
 - (a) specify the date, place and time of the meeting,
 - (b) be given to the directors seven (7) days prior to the meeting,
 - (c) be given to the directors by newsletters, radio, public bulletin boards, e-mail, telephone, fax and/or other electronic means,
 - (d) the non-receipt of notice by any director shall not invalidate the proceedings.
 - (e) Notice can be waived for board meetings with the unanimous approval of the Board.
33. Quorum shall consist of 50 % of the directors. No business shall be conducted at any meeting of the board of directors unless a quorum is present to open the meeting and, upon request, before any vote.
34. The President or, in his/her absence, the Vice-President or, in the absence of both of them, any director appointed from among the directors shall preside as Chair of the Board.
35. At directors' meetings, where there is an equality of votes
the motion shall be lost.

Officers

36. The officers shall be elected by the directors and shall be a President, a Vice-President, a Treasurer and a Corporate Secretary. The offices of Treasurer and Corporate Secretary may be combined.
37. One of the officers shall be the President. The President shall be responsible for the effectiveness of the board and shall perform other duties as assigned by the members or the directors.
38. One of the officers shall be the Vice-President. The Vice-President shall perform the duties of the Chair during the absence, illness or incapacity of the President, or when the Chair may request him/her to do so.
39. One of the officers shall be the Corporate Secretary. The Corporate Secretary shall:
 - (a) have responsibility for the preparation and custody of all books and records including:
 1. the minutes of members' meetings,
 2. the minutes of directors' meetings,
 3. the register of members, and
 4. filing the annual requirements with the office of the Registrar, and
 - (b) have custody of the Seal, if any, which may be affixed to any document upon resolution of the board of directors, and
 - (c) file with the Registrar:
 1. within fourteen (14) days of their election or appointment, a list of directors with their addresses, occupations, and dates of appointment or election

2. a copy of every special resolution within fourteen (14) days after the resolution is passed, and
 - (d) have other duties as assigned by the board.
40. The directors may also appoint a Recording Secretary
 - (a) who is responsible for taking minutes of all board and members' meetings, and
 - (b) who need not be a director.
 41. One of the officers shall be the Treasurer. The Treasurer shall have responsibility for the custody of all financial books and records of the Society, and carry out all other duties as assigned by the board.
 42. Contracts, deeds, bills of exchange and other instruments and documents may be executed on behalf of the Society by the President or the Vice-President and the Corporate Secretary, or otherwise as prescribed by resolution of the Board of Directors.

Finance

43. The fiscal year end of the Society shall be the last day of March
(month)
44. The directors shall annually present to the members a written report on the financial position of the Society. The report shall be in the form of:
 - (a) a balance sheet showing its assets, liabilities and equity, and
 - (b) a statement of its income and expenditure in the preceding fiscal year.
45. A copy of the financial report shall be signed by the auditor or by two directors.
46. A signed copy of the financial report shall be filed with the Registrar within fourteen (14) days after each annual meeting.
47. An auditor of the Society may be appointed by the members at the annual general meeting and, if the members fail to appoint an auditor, the directors may do so.
48. The Society may only borrow money as approved by a special resolution of the members.
49. The members may inspect the annual financial statements and minutes of membership and directors meetings at the registered office of the Society with one week's notice. All other books and records of the Society may be inspected by any member at any reasonable time within two days prior to the annual general meeting at the registered office of the Society.
50. Directors and officers shall serve without remuneration and shall not receive any profit from their positions. However, a director or officer may be paid reasonable expenses incurred in the performance of his/her duties.
51. The Society shall not make loans, guarantee loans or advance funds to any director.

3. Board process policies

3.1 Role and Duties of the Board

The role of the Board of Directors is to provide **leadership** and **oversight** of the activities of the Society. In fulfilling this role, the Board will strive to represent the interests of its stakeholders (members, funders, human resources, Porters Lake Elementary School) and actively consult with those stakeholders and others inside and outside the organization in looking towards the future, reviewing the Society's mission and objectives, identifying the Society's desired outcomes and the strategies it will use to achieve them.

The major duties and responsibilities of the Board are:

1. **Planning:**
 - a) Establish and maintain the Society's vision, mission, values and objectives.
 - b) Establish and maintain a long-range strategic plan to achieve the Society's mission.
 - c) Establish and maintain an annual operating plan that will contribute towards achieving the long-range strategic plan.
2. **Human Resource Stewardship:**
 - a) Select the Recreation Program Manager whose values align with the Society.
 - b) Support the Recreation Program Manager and review performance annually.
 - c) Approve personnel policies and procedures which will govern the work and actions of all employees of the organization and include a system for regular and annual evaluation of employees by their supervisor.
 - d) Recruit and orient new board members who adhere to the Society's values and promote its purpose and ensure board development and proper performance.
 - e) Ensure effective board meeting practices, appropriate director conduct, ongoing board education, and continuing attention to the recruitment of new members.
3. **Financial Stewardship:**
 - a) Provide financial oversight.
 - b) Approve an annual budget and ensure proper financial controls and accounting principles are in place.
 - c) Ensure adequate resources for the Society to carry out its mission and objectives.
4. **Performance Monitoring and Accountability**
 - a) Assist in implementing and monitoring the Society's plans.
 - b) Determine, monitor, and strengthen the Society's programs and services including procedures for evaluating, both qualitatively and quantitatively its programs, program effectiveness and projects in relation to its mission.
 - c) Ensure timely reporting to the Society's stakeholders.

5. Risk Management

- a) Ensure legal and ethical integrity and maintain accountability.

6. Community Representation and Advocacy

- a) Enhance the Society's public standing by garnering support from the community through articulation of the mission and objectives of the Society, showcasing its accomplishments, and annual reporting.
- b) Listen to the needs of the community and consult on community stakeholders on programs and service requirements.

7. Management of Critical Transitional Phases

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3.2 External Accountability

The Lake & Shore Community Recreation Society Board has a duty to ensure that the Society is accountable for its performance to members, funders, stakeholders and the wider community.

Accountability to Whom

Primary accountability is to the Society's **members**, which consists of the residents of Preston, Lawrencetown and Chezzetcook, which also includes Porters Lake, Gaetz Brook, Conrod Settlement, Mineville, Three Fathom Harbour, Seaforth and Lake Echo.

The Society is also accountable to its **funders**, those who have contributed money or services to support the Society's purposes. For the purposes of this policy, funders can include individual donors, corporations, foundations and governments.

The Society will also demonstrate accountability to its **stakeholders**, those other individuals, groups and organizations that support our purposes, and are affected by our success or failure in achieving those purposes but do not have a ownership or financial interest in the Society. This includes the Porters Lake Elementary School.

Accountability for What

The Society's external accountability practices will focus on the organization's performance in relation to:

- its mission, objectives and/or outcomes
- its adherence to core values
- its prudent use or stewardship of financial, human and other resources.

In demonstrating our accountability, the Society will endeavour to

1. Distinguish the Society's external accountability to members, funders and stakeholders from its responsibilities to staff, facility users, and volunteers.
2. Separate the accountability to funders for the performance of individual programs from the accountability of the organization as a whole.
3. Make its governance structure, board composition, meeting practices and board recruitment processes transparent to members, funders and stakeholders.
4. Build into its accountability efforts specific measures that encourage ongoing dialogue with members, funders and stakeholders on the direction and priorities of the Society.

Accountability by What Means

The Society will use multiple means, beyond the Annual General Meeting that is required in its by-laws, to demonstrate its commitment to external accountability including

- periodic newsletters
- periodic reports to funders
- web site
- formal consultation meetings
- annual financial reporting

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3.3 Director's Job Description

Position:	<u>Director</u>
Time commitment:	Five hours per month (meetings, preparation, consultation). Team Leads should expect up to 8-10 hours monthly, team members up to 6-8 hours per month total.
Term:	Two years, appointed or elected annually at the Annual General Meeting, may re-offer indefinitely.

Accountability

The Board of Directors of the Lake & Shore Community Recreation Society is collectively accountable to its members, funders and other stakeholders, collectively referred to as the community. The Board is accountable for the Society's performance in relation to its mission and strategic objectives and for the effective stewardship of financial and human resources.

Authority

Individual board members have no authority to approve actions by the Society, to direct staff, or to speak on behalf for the Society, unless given such authority by the board.

Responsibility

Board members are responsible for acting in the best long-term interests of the organization and its community and will bring to the task of informed decision-making, a broad knowledge and an inclusive perspective.

General Duties

Every member of the Board of Directors is expected to do the following:

- Prepare for and attend board meetings;
- Work as a team member and support board decisions;
- Participate in the review of the Society's mission and objectives and the development of a strategic plan;
- Monitor the performance of the Society in relation to objectives and core values;
- Approve the budget and monitor financial performance in relation to it;
- Abide by the by-laws, code of conduct and other polices that apply to the board;
- Establish, review and monitor polices that guide core operational practices (eg. financial management, human resource management);
- Participate in hiring and releasing the Programs Recreation Manager;
- Participate in the evaluation of the Programs Recreation Manager;
- Participate in the recruitment of new board members;
- Participate in the evaluation of the board itself;

- Participate in committee work;
- Attend and participate in the Annual General Meeting;
- Keep informed about community issues relevant to the mission and objectives of the Society.

Qualifications

The following are considered key job qualifications:

- Knowledge of the community;
- Commitment to the Lake & Shore Community Recreation Society's mission, values and strategic directions
- A commitment of time
- Openness to learning

Evaluation

The performance of directors is evaluated annually in the context of the evaluation of the board and is based on the carrying out of duties and responsibilities as outlined above.

Removal of a Board Member

A director may be removed from the board, by majority vote, if absent from three meetings without reasonable cause.

Resignation

A director may resign from the board at any time by submitting a letter of resignation to the Chair.

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3.4 Board chair job description

Position:	<u>Board Chair</u>
Time Commitment:	Ten hours month (meetings, consultation, special events)
Term:	Two years – may re-offer indefinitely

Accountability

The chairperson serves and is accountable to the board of directors of the Society for his/her performance.

Authority

The chairperson has no formal authority to direct the board or the affairs of the Society, unless otherwise authorized.

The chair may not, on behalf of the Society, enter into contracts without the knowledge and approval of the board and/or the Executive Committee of the board.

Responsibility

The chair is, first and foremost, responsible for the effective functioning of the board in its role of governing the Society. All other duties are secondary.

Primary Duties:

In addition to the duties of every board member, the chair is responsible for:

- Helping clarify the role of the board
- Collaborating with the Secretary and other Board members in the preparation of the board's meeting agendas
- Facilitating regular meetings of the Board of Directors
- Helping create a welcoming and appreciative environment conducive to real governance dialogue
- Enforcing rules of conduct as they apply to the board and its individual members
- Ensuring that that Board operates in a manner consistent with the Society's by-laws
- Serving as a public spokesperson for the Society
- Ensuring full and timely communication with members of the board
- Preparing for and chairing the Annual General Meeting (AGM)
- The preparation of the Board's annual governance report for inclusion in the Annual Report
- Mentoring vice-chairs and/or other directors to assume the chair's role
- Co-signing contracts on behalf of the Society

Secondary duties

The chair may with greater regularity than other members of the board:

- Prepare recommendations for board consideration

- Be available to the Recreation Programs Manager for consultation purposes
- Represent the Board at meetings of stakeholders and funders

Other duties

Recognizing that the chair's role is a voluntary one, the board may authorize the chair to take on additional duties only if they do not interfere with any of the above.

Qualifications

The chair must:

- Be committed to and interested in the mission of the organization
- Have a firm understanding of the role of the board vis-à-vis the Centre's Management and Operations
- Be knowledgeable of effective meeting and facilitation practices
- Have sufficient time to devote to his/her primary duties

Evaluation

The effectiveness of the chair shall be evaluated as part of the evaluation of the Board itself.

Removal of Chair

Unless otherwise indicated in the by-laws, the chair may be removed by a special resolution of the Board for which advance notification has been given to all Directors, duly moved and seconded, and passed by a majority of directors present at a regular or special meeting of the Board.

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3.5 Role of Governing Committees

Governance & Financial Management Team

The Governance and Financial Management Team ensures timely financial reporting, ensures that the Society has suitable leadership and policies to guide operations, and leads Board development activity.

Communications Team

The Communication team handles marketing & communication tasks, monitors and directs all channels of communication between the Board and its stakeholders.

Organizational Development Team

The Organizational Development Team manages human resource and board development tasks including volunteer recruitment.

Program & Services Team

The Program and Services Team manages the development of programs and services and presents a draft slate of programs and periodic reports on program performance.

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3.6 Board Member's Code of Conduct

The Board is committed to effective decision-making and, once a decision has been made, speaking with one voice. Towards this end, board members will:

1. Speak from broad member and community interests;
2. Speak for themselves (“my own thinking on this is that...”) rather for than a group of members;
3. Express additional or alternative points of view and invite others to do so too;
4. Refrain from “lobbying” other board members outside of board meetings that might have the effect of creating factions and limiting free and open discussion;
5. On important issues, be balanced in one’s effort to understand others and to make oneself understood;
6. Once made, support, indeed defend, board decisions, even if one’s own view is a minority one;
7. Not disclose or discuss differences of opinion on the board outside of board meetings, especially with staff, volunteers or clients. (For this reason information on who votes for and against any particular motion will not be recorded in meeting minutes unless a director requests it);
8. Respect the confidentiality of information on sensitive issues, especially in personnel matters;
9. Refrain from speaking for the organization unless authorized to do so;
10. Disclose one’s involvement with other organizations, businesses or individuals where such a relationship might be viewed as a conflict of interest (see Conflict of Interest Policy);
11. Refrain from giving direction, as an individual board member, to the Recreation Program Manager or any member of staff. Officers of the Board (chair, vice-chairs, treasurer) may perform a supervisory role;
12. Not go behind the Recreation Program Manager’s back to seek information for the purpose of evaluating his/her performance (see Policy on the Evaluation of the Recreation Program Manager).

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3.7 Conflict of Interest – board

Conflict of Interest:

Members of the Board of Directors and staff are expected to reveal any personal, family or business interests that they have, that, by creating a divided loyalty, could influence their judgment and hence the wisdom of decisions. A conflict of interest exist wherever an individual could benefit, disproportionately from others, directly or indirectly, from access to information or from a decision over which they might have influence, or, where someone might reasonably perceive there to be such a benefit and influence.

Examples of possible conflict of interest situations with respect to our Society include:

- a board member has a personal or business relationship with the Society as a supplier of goods or services or as a tenant
- The Society is employing someone who is directly related to a board member or other staff member

Conflicts of interest (real and perceived) are unavoidable and should not prevent an individual from serving as a director or staff member unless the extent of the interest is so significant that the potential for divided loyalty is present in a large number of situations.

Procedure for Handling a Conflict of Interest

1. Members of the Board and staff have a duty to disclose any personal, family, or business interests that may, in the eyes of another person, influence their judgment;
2. The Board as a whole has a duty to disclose specific conflicts of interests to Society members, staff and external stakeholders where that interest may, in their judgment, affect the reputation or credibility of the organization, and to disclose the Board's procedure for operating in the presence of such conflicts;
3. Board members and staff have a duty to exempt themselves from participating in any discussion and voting on matters where they have, or may be perceived as having, a conflict of interest. Such exemptions should be recorded in minutes of meetings;
4. Any business relationship between an individual (or a company where the individual is an owner or in a position of authority) and the Society, outside of their relationship as a Board or staff member must be formalized in writing and approved by the Board.

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3.8 Disposition of Complaints and Disputes involving Board Members

Do we need this?

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<review date>



3.9 Board Development

To ensure that the Society is best positioned to fulfill its vision, mission and objectives, the Society is committed to ensuring that its board is appropriately constituted. The Society will undertake the following with respect to its board:

1. New board members:
 - a. Screen and recruit;
 - b. Orientate and provide an information binder;
 - c. Provide a director's job description;
 - d. Obtain a signed copy of the "Agreement to Serve as a Member of the Board of Directors"
2. The board will meet in accordance with the by-laws and more often as required.
3. Training and development: the Society will provide opportunities for training and development to its board members;
4. Annually, the Society will use HRM's board development tool to gauge its effectiveness.

<Date approved>
<review date>

3.10

3.9.1 Agreement to Serve as a Member of the Board of Directors

Having been selected to serve as a director according to the by-laws of the Society, I voluntarily agree, as a member of the Board, to:

1. Ensure that our vision, mission, objectives and values are relevant and continue to inspire the work of the Society.
2. Abide by the by-laws and policies of the society.
3. Assist the Society with being exemplary in providing services to the community, managing its money and employing staff and volunteers.
4. Declare any personal or professional interest that may conflict, or be seen by others to conflict, with my ability to act in the best interests of the Society, and in such situations voluntarily withdraw from the discussion and decision making process.
5. Actively participate as a board member, which includes regularly attending meetings, preparing for and contributing to board discussions and showing up for special events.
6. Refrain from giving direction, as an individual board member, to staff or volunteers.
7. Support decisions of the Board even if I do not always agree.
8. Represent the Society actively and positively in the community.

Date _____

Signature _____

<Date approved>
<review date>

4. Board-Recreation Program Manager Relationship

To be done

<Date approved>
<review date>



5. Operational policies and practices

5.1 Customer and client service practices

5.1.1 Program pricing policy

Pricing Philosophy

Lake & Shore Community Recreation as a not-for-profit society doesn't specifically seek to generate profit as a key objective of its mission of "building a happy, healthy community through ... accessible participation in recreational, cultural, sport and social activities". The Society ensures a pricing strategy to meet responsible practice in ensuring such access while recognizing its commitment to other stakeholders, sponsors and partner community organizations.

Strategy

Our pricing strategy allows the Society to operate effectively and efficiently, while providing quality of delivery and accountability to HRM and other funding sponsors. The strategy takes into account costs as well as funding for growth in capacity and for special needs. Price ranges are primarily based on program costs, resource utilization, space utilization, impact on resources, and age group targets within the community. Management will periodically review pricing to ensure parity with programs and services in similar markets. Price-based discounting, prorating and refunding are intended to ensure fairness while promoting long-term commitment by program participants. Overall a solid and stable pricing policy provides consistency and simplicity for participants and staff alike.

Premium / Externally-Sponsored Programs

Programs may be offered by external organizations or individuals and will be priced in consultation with the sponsor. While we will do everything in our power to have externally generated programs meet our pricing objectives, we recognize the right of community organizations and vendors to establish their own prices, rates and conditions of participation.

From time-to-time, the Society may also recognize opportunities to offer programs where instructional staff would be at a premium cost, or where other conditions of the program result in a higher registration cost to make the program feasible. Pricing for these programs would then exceed the basis established above

Special/ Introductory Offerings

Programs may be offered on occasion as a special offering – usually at introductory rates discounted below the basis noted above. These are generally for experimental or first-time offerings and are intended to build a community of interest in the program or activity. In some cases these may be loss leader programs – priced below cost for example where the positive impact on the community is significant enough to warrant a slight loss.

Pro-rating, Refunding, and Discounting

Discount/refund policy is set to promote continuous and full-term commitment to programs. Discounts recognize the aggregate impact on individuals registering for several programs and encourage multiple

registrations which benefit the society by filling more classes and having fewer cancelled programs. Pro-rata pricing is based on application of the single session fee to all sessions attended.

Lake & Shore Community Recreation is committed to the satisfaction of participants in our programs and will offer a full refund for any participant who after a single session decides to withdraw and provides a written request for a refund or where the Centre cancels a program. When a refund or withdrawal is requested after two or more sessions have been taken, the refund is applied such that the single session fee is applied to all sessions attended, with the balance of the original payment refunded based on remaining sessions AFTER the date of the written notification.

<Date approved>

<review date>

5.1.2 Social Functions policy

Policies: Social Functions in the Centre are any non-sport function exceeding normal program hours. Wedding receptions, anniversaries, family reunions, staff appreciation parties, etc. are considered social functions. The Centre and clients renting the space (the renter) will comply with the Liquor Control Act and Provincial Liquor Licensing Regulations.

1. All social events require a non-refundable security deposit to be applied to the cost of the rental. Payment in full must be received two weeks prior to the event (three weeks for personal cheques). Full payment for the event rental must be made upon completion of the event.
2. If Liquor is to be served, a Special Occasion license is required and will be obtained by the Centre. To allow processing time, application for an alcohol-serving event should be received one month or more before the event. Alcohol-serving events also require qualified security staff to be in place throughout the event. Prices for the license and security are additional to the rental agreement and are established and revised by the Centre from time to time.
3. The Centre will operate the bar and the renter will be applicant to the required license, naming the Centre as agent to purchase the liquor. The license applicant must be present during the entire function. The bar will be limited to offering beer, wine and most popular spirit choices. Special liquor requirements should be discussed with centre administration and may result in extra costs.
4. Centre closure rules (normally 1pm) will be adhered to, so that last call will be established to ensure consumption of drinks by closing time.
5. Liquor licenses must be posted and clearly visible during the entire event. Receipts must be kept and readily available for showing in case an inspector should visit.
6. The bartender has the right to refuse serving anyone they feel has consumed too much, causes a disturbance, or appears to be underage. They will also be evicted from the premises. It is the renter's responsibility to ensure that their guests do not drink and drive. Staff will notify the renter if they feel someone is intoxicated and unable to drive.
7. No person under the age of 19 is to consume alcohol on the premises. The function will be shut down immediately if this occurs. A list of all persons under the age of 19 is to be given to staff in the event an inspector should visit. The Centre reserves the right to request proof of age when required. Anyone refusing to provide proof of age will be denied service at the bar and asked to leave.
8. No alcohol drinks are to be taken outside the premises. Smoking is not permitted within the building or on the grounds of the Centre or School. Smokers are to go outside, leaving their drinks inside and walk to an area outside the school/centre grounds. Anyone not in compliance with this rule will be asked to leave.
9. It is expected that renters and their guests conduct themselves in an appropriate manner. Anyone whose behaviour is deemed inappropriate and/or offensive will be asked to leave by security and/or centre administrative staff. Police will be called upon any refusal to leave.
10. Capacity in the spaces used by the event must never exceed posted occupancy load limits.

11. Decorations on loan from the Centre must be returned to staff in good condition - allowing for reasonable wear and tear e.g. tablecloths & spills. Substantial damage to the facility, or resources used will be charged to the renter at replacement cost.



5.2 Personnel or human resource management practices

5.2.1 Human Resource Management

As the Society is committed to being an exemplary employer, the Society's board together with the Recreation Program Manager will ensure that the human resource practices of the organization adhere to the principles of fairness and respect, and that the Society abides by all laws and government regulations. More specifically, the Society's board will be accountable for the development of detailed policies and procedures that ensure that:

1. Recruitment and hiring practices are open, thorough, fair and based on merit.
2. At a minimum, the requirements of the Nova Scotia Labour Standards Code, Human Rights Code, Minimum Wage and Occupational Health and Safety Acts are respected.
3. All employees have job descriptions and that these are regularly reviewed.
4. Personnel records are treated as confidential and that appropriate restrictions are in place regarding their use and who has access to them.
5. Human resource policies and procedures are provided to all staff.
6. Every staff member is formally evaluated on an annual basis, that the evaluation criteria are in line with best practices in other organizations, and that they are known by all employees.
7. Employees are recognized for excellent performance.
8. Every employee is entitled to a specified amount of time off with pay in the event of sickness, a death in their immediate family, medical appointment and unexpected family obligations.
9. There is a formal grievance or conflict resolution procedure in place for staff that involves the Board as the final arbitrator.
10. The Society will strive for diversity in its employment practices with respect to race, culture and disability.
11. Staff has professional development opportunities made available to them and that an annual training plan is prepared and implemented with the resources available.

<Date approved>

<review date>

5.2.2 *Personnel policies (donna)*

<Date approved>
<review date>



5.2.3 *Volunteer Screening*

Purpose:

L&SCRS believes that the involvement of volunteers in its activities will increase the Society's capacity to accomplish its goals, and provide volunteers with opportunities to develop and contribute to their community.

L&SCRS is committed to providing a safe and supportive environment for volunteers. Volunteers will act with respect for beneficiaries and community. Volunteers will act responsibly and with integrity.

As an organization, L&SCRS is committed to ensuring organizational practices ensure effective volunteer involvement. The Society is committed to protecting our stakeholders from injury caused by volunteers and committed to protecting volunteers from injury caused by themselves or others.

This policy outlines processes for the recruitment, selection and orientation of Centre volunteers.

Responsibility: Volunteer Coordinators, (including Centre management team)

Procedures:

1. All applicants shall fill out an application provided by Lake and Shore Community Recreation Centre.
2. A Volunteer Coordinator will review applications received from potential volunteers.
3. All Volunteer Coordinators shall be trained to screen volunteers in accordance with the laws of Nova Scotia and the policies of HRM and/ or HRSB.
4. Applications of qualified applicants shall be entered into a password-protected electronic volunteer database. Resumes of unqualified applicants shall be shredded.
5. Once a volunteer position becomes available, the Volunteer Coordinator shall select a maximum of five of the most qualified applicants for each available position to interview.
6. During the interview, the Volunteer Coordinator conducting the interview shall determine the applicants' suitability for the position(s) available, as well as disclose the following information:
 - a. The risks involved with the position(s) being applied for
 - b. The requirement for a police record check (dependent on the screening requirements of the position(s) being applied for)
 - c. L&SCRC's volunteer orientation, training, and supervision procedures and requirements
7. All information obtained during the interview shall be entered into the applicant's electronic file in the password-protected electronic database and shall be used solely for the purpose of making a selection decision. Applicants may request to have their information removed at any time.
8. In selecting volunteers, Volunteer Coordinators shall not make selections based on race, creed, colour, place of origin, nationality, sex or age.

9. The Volunteer Coordinator shall obtain police record reports from all applicants seeking a position that involves working with children or working without supervision.
10. If an applicant has committed an offense in any way related to sex, physical violence, maliciousness or other offenses as the Volunteer Coordinator sees fit, that applicant will not be considered for selection.
11. When appropriate, the Volunteer Coordinator shall contact references provided by applicants, document conversations and use the references as a strong consideration in choosing volunteers.
12. Successful applicants shall be notified by phone by a Volunteer Coordinator.
13. Volunteer will be provided with an orientation to the organization, its policies and practices, including the rights and responsibilities of volunteers. Each volunteer will receive training customized to the volunteer assignment and the individual needs of the volunteer.
14. All volunteers will be told that any significant deviations from policies or unnecessary risky behaviour will result in their removal from voluntary activities.
15. Volunteer will receive a level of supervision appropriate to the task and will be provided with opportunities to give and receive feedback.
16. The L&SCRS will ensure that the contributions of volunteers are consistently acknowledged with formal and informal methods of recognition.

<Date approved>
<review date>

5.2.4 *Equality of Access*

Purpose:

Discriminatory practices prevent the full participation of all. The Lake & Shore Community Recreation Society (L&SCRS) is committed to ensuring that the Society's opportunities, resources, and services are equally accessible to all.

L&SCRS is committed in providing an environment free from discrimination based on a person's race, colour, ancestry, place of origin, political belief, religion, marital status, family status, sexual orientation, physical or mental disability, age, or sex.

Equity refers to the belief and practice of fair and equitable treatment for all individuals and equal access to opportunities. L&SCRS believes in and promotes, through its programs, the concepts of equal opportunity and fairness. To be equitable means to be fair, and to appear to be fair. The Society believes that in order to be treated fairly, people may need to be treated differently, including having activities of their choice provided and administered in a fair and unbiased environment.

L&SCRS is committed to equal opportunity in employment and all employment related decisions.

Responsibility: Society Board members, members, and recreation centre staff

<Date approved>
<review date>

5.3 Client, staff and volunteer safety and security

5.3.1 Workplace Health and Safety

The Lake & Shore Community Recreation Society is committed to providing a healthy and safe work environment. No employee will be required to do a job that he or she considers unsafe. The Society will comply with all applicable workplace safety and health requirements and maintain occupational safety and health standards that equal or exceed the best practices in the industry.

The Lake & Shore Community Recreation Society and all employees have an obligation to ensure that reasonable safety precautions are followed at all times.

The Society pledges to do the following:

1. Strive to achieve the goal of zero accidents and injuries.
2. Provide mechanical and physical safeguards wherever they are necessary.
3. Conduct routine safety and health inspections to find and eliminate unsafe working conditions, control health hazards, and comply with all applicable OR-OSHA safety and health requirements.
4. Train all employees in safe work practices and procedures.
5. Provide employees with necessary personal protective equipment and train them to use and care for it properly.
6. Enforce company safety and health rules and require employees to follow the rules as a condition of employment.
7. Investigate accidents to determine the cause and prevent similar accidents.

The Society recognizes that the board, the Recreation Program Manager, and all other employees share responsibility for a safe and healthy workplace.

The Recreation Program Manager is accountable for preventing workplace injuries and illnesses and will consider all employee suggestions for achieving a safer, healthier workplace. The Recreation Program Manager will also keep informed about workplace safety and health hazards and will regularly review the company's safety and health program.

The Recreation Program Manager is responsible for supervising and training workers in safe work practices.

The Recreation Program Manager must enforce safety rules and ensure that employees follow safe practices during their work.

All employees have responsibility for their own safety as well as for the safety of their fellow workers. They are expected to participate in the safety and health program, which includes immediately reporting accidents, hazards, and unsafe work practices to the Recreation Program

Manager or safety committee representative, wearing required personal protective equipment, and participating in and supporting safety committee activities.

<Date approved>

<review date>



5.3.2 Risk Management and Emergency Procedures

Purpose:

A key measure of an organization's strength is its ability to respond well in an emergency, especially one in which there is a potential for loss of life and property. Emergencies test the degree to which an organization has planned for such eventualities. No amount of preparation can completely eliminate the risks presented by accidents and emergency, but effective risk management and emergency procedures can mitigate them.

The Lake and Shore Community Recreation Society is committed to developing risk management and emergency procedures to safeguard the well-being of all individuals that participate in programs or club activities in the Centre and will develop and review those procedures on an ongoing basis.

Individuals and organizations participating in activities at the Centre are asked to contribute to effective risk management by undertaking to meet the following requirements:

- Individuals engaged in activities located at the Centre are required to familiarize themselves with emergency exits, to participate in all safety drills as required, and to follow evacuation and/or emergency procedures posted in the Centre.
- Organizations and clubs will try to ensure that during all club-sponsored activities there be a minimum of one member present who holds a current and valid first aid and CPR 'C' certification (the individual must be certified to a minimum of emergency first aid and CPR 'C').
- All organizations and clubs must have access to a complete first aid kit during all club activities. Kits should be checked at regular intervals (every three months) and should include all recommended items.
- All injuries sustained during centre programming and club activities must be properly documented, using the appropriate form and forwarded to the Community Recreation Centre Manager (or equivalent) within 24 hours of the incident.
- All individuals under the age of majority require signed parental consent prior to participating in any of the Centre's programs or club-sponsored activities.

In the event of an emergency situation, do the following:

- Assess the situation.
- Address life threatening issues (first aid, safety of victim, etc).
- Inform the Centre Manager and follow staff instructions.
- If necessary, call 911 and follow instructions.
- If necessary, follow emergency and/or evacuation procedures as posted in the Centre.

- Complete a written report of the situation and forward to the Centre Manager within twenty four hours

Responsibility: All organizations and individuals making use of the Centre's facilities.

<Date approved>
<review date>



5.3.3 Lake & Shore Community Recreation Centre Code of Conduct

Purpose:

The mission of the Society:

Serving the residents and communities of HRM's District 3, the Lake & Shore Community Recreation Society is dedicated to building a healthy, happy community through recreational, cultural, sport and social activities.

The following conduct or behaviour is not permitted at any time within the Lake & Shore Community Recreation Centre:

1. Disorderly behaviour of any kind, including excessive noise, running in the locker-room or corridors of the building, or otherwise causing a disruption to the peace and order of the Centre.
2. Vandalizing or defacing materials or property including equipment, furniture, walls or any other aspect of the Centre.
3. Removing materials, equipment or property from the building without authorization.
4. Possession of a camera or camera phone in any of the locker room areas.
5. Indecent exposure, voyeurism, exhibitionism, or other lewd and lascivious acts.
6. Harassment of other Centre members, participants, volunteers or staff, either verbally or physically. This may include verbal abuse, use of profanity or other abusive language, intimidation, staring at or following another person within the facility, sexual harassment or harassment on the account of race, religion, ethnic background, gender or sexual orientation.
7. Smoking or use of tobacco products in the Centre or on its grounds.
8. Possessing or consuming illegal drugs or being under the influence of illegal drugs.
9. Selling products or services, soliciting for personal gain; or approaching guests for the purpose of obtaining signatures for petitions within the building.
10. Posting or distributing unauthorized material or literature. Approval must be obtained in advance from Centre staff and materials must be posted on designated notice boards.
11. Using a mobile communications device, audio equipment, audio-visual equipment, or computer equipment in a manner that disturbs others.
12. Dunking, hanging on the rim, and other dangerous activities on the basketball court.

Violations

Violations of any of the above policies will result in a verbal warning or outright ejection from the Centre.

Responsibility: All individuals and organization making use of the Centre's facilities.

<Date approved>

<review date>



5.4 Accounting, Audit and Financial Management Policies

5.4.1 Budget preparation and monitoring

Purpose:

To ensure that the Lake & Shore Community Recreation Society will remain financially sound, the Treasurer together with the Governance & Financial Management Team (“the budget team”) shall be responsible for the development of the budget, monitoring adherence of the Society’s results of operations to the budget and report thereon to the Board. The budget will be based on the mission, the board’s priorities, and the organization’s long-term plan. Budgets will not place the organization in financial jeopardy, and will show acceptable levels of foresight.

Policy:

1. Budgets must be based on priorities and goals established by the board.
2. Budgets will provide:
 - a) Detailed projections of revenues and expenses.
 - b) A projection of monthly cash flow
 - c) Separation of capital and operational items.
 - d) Disclosure of planning assumptions.
3. Annual budgets will not plan to expend more funds than are conservatively projected to be received.
4. Budgets must be submitted for approval by the Board two months before the fiscal year end.
5. On a monthly basis, the Governance & Financial Management Team shall compare the Society’s year-to-date results of operations to the budget, investigate unusual variances and report the results to the Board.

Procedure:

Who:

1. The treasurer together with the Governance & Financial Management Team is responsible for the completion of the budget.
2. The Recreation Program Manager and the Programming and Services Team shall assist with the determination of the slate of programs.
3. The Communications and Public Relations Team shall assist with the determination of the advertising budget.
4. The Organizational Development Team shall assist with the determination of the payroll budget.

How:

1. The budget team shall review the objectives or goals of the organization for the budget year.
2. The budget shall have the same categories as the annual financial statements
3. The budget team shall formulate the monthly Revenue budget:
 - a. Determine sources of revenues: grants, programs, events and rental revenues.
 - b. Meet with the Recreation Program Manager to establish a programming slate.

- c. Compare the revenue budget to prior year's actual results and investigate unexpected results.
4. The budget team shall formulate the monthly payroll budget:
 - a. Determine categories of payroll: permanent employees and program employees
 - b. Meet with the Recreation Program Manager to establish the employee contingent need to deliver the programming slate.
 - c. With the assistance of the Organizational Development Team, review salary levels.
 - d. Compare the payroll budget to prior year's actual results and investigate unexpected results.
5. The budget team shall formulate the monthly expense budget:
 - a. Determine categories of expenses.
 - b. With the assistance of the Communications and Public Relations Team, determine the desired advertising budget.
 - c. Based on prior year's actual results and goals and objectives for the budget year, determine the proposed budgeted expenses.
6. The budget team shall formulate the projected monthly cash flow and an annual Revenue and Expense budget.
7. The budget team shall submit the completed budget to the board for approval.
6. The budget team shall compare the society's results of operations to the budget on a monthly basis, investigate variances and report to the board together with
 - a list of items that require approval
 - recommendations, if any

<Date approved>
<review date>

5.4.2 Accounting policies

Purpose:

To ensure that the Lake & Shore Community Recreation Society remains financially sound, the Society will have accounting policies that are consistent with Generally Accepted Accounting Principles (GAAP). The Society's accounting and financial management policies are designed to:

1. *Protect and secure the assets of the Society.*
2. *Ensure the maintenance of accurate records of the Society's financial activities.*
3. *Ensure compliance with governmental and private funder reporting requirements.*

A. Cash

1. Bank accounts are established with a chartered bank or credit union, preferably with a local bank if economically feasible.
2. All cheques written on the Society accounts require two signatures.
3. Individuals authorized to sign cheques include the Chair, Vice-chairs, Secretary and Treasurer of the Board.
4. All persons approved to sign cheques will be formally approved by the Society's Board of Directors.
5. Banks are promptly notified of all changes of authorized cheque signers.
6. All cheques are to be pre-numbered.
7. Voided cheques are to be properly defaced and maintained.
8. Bank reconciliations to the general ledger shall be done monthly.

B. Petty Cash

1. Receipts or itemized slips are required for every disbursement. The Recreation Program Manager will be responsible for verification of receipts and cash.
2. Petty cash should be used for such things as small and odd jobs, local travel and sundry items. It is not intended for purchases that can be made with designated suppliers. Activities or needs should be planned ahead so necessary funds will be available in the petty cash account.
3. Whenever a disbursement is made from petty cash, a petty cash voucher shall be filled out. It is preferred that a receipt is turned in at the same time; however, if cash is given out first, a voucher should still be filled out. When the receipt is received, it should be stapled to the voucher.
4. The Treasurer will be responsible for the reconciliation and replenishment of the petty cash account.

C. Cash Receipts

1. Someone other than the person making deposits is responsible for opening the daily mail, making a log of cash receipts, restrictively endorsing the payment, making note of any restrictions on the log entry, and account coding the receipt by receivable or revenue account.

2. The Recreation Program Manager prepares the bank deposit slip for receipts relating to programs. The Recreation Program Manager will prepare a listing/reconciliation of deposited items. The Treasurer, or another board member, prepares bank deposit slips for other revenues.
3. Receipts are deposited weekly (depending on cash levels). The bank's stamped duplicate deposit slip is attached to the remittance documentation.
4. The deposit listing/reconciliation and duplicate deposit slip is forwarded to the Treasurer for verification and data entry.
5. Cash is deposited in the appropriate bank account.

D. Cash Disbursements

1. Cash disbursements are made by cheque (with the exception of petty cash).
2. A board member approves all invoices for payment.
3. Vendor invoices are recalculated to ensure accuracy. This recalculation must occur prior to the preparation of a cheque to pay the invoice. After the recalculation is complete, the invoice should be initialed, indicating that the amount is correct and the invoice can be paid.
4. Cheques for payment are signed only when supported by approved invoices (cheques will not be processed and signed in advance of proper invoicing approval procedures).
5. Cheque signers compare data on supporting documents to cheques presented for their signature.
6. Bank transfers are scheduled and investigated to ascertain that both sides of the transaction are recorded.
7. Supporting documentation is noted as paid, cheque number, date paid, and general ledger account code. Supporting documentation is noted as approved for payment.

E. Revenue

1. Revenue is earned using the accrual basis of accounting.
2. Cost reimbursement grants or contracts earn revenue when the expenses are incurred (not committed).

F. Expenses

1. Expenses are recorded using the accrual basis of accounting.
2. Invoices/receipts will be approved for payment by 2 board members.
3. Invoices/receipts will be filed by payment date and will have the cheque stub attached.
4. Invoices/receipts will be marked as "posted" and "paid".
5. Expense reports:
 - a. Expenses incurred by board members or employees will be summarized on an expense sheet.
 - b. The expense report will be approved by 2 board members.
 - c. Expense reports will be submitted within 15 days after the end of the month.
 - d. Mileage and parking will be reimbursed in accordance with the personnel policy

G. Payroll

1. Employees are paid bi-weekly

2. The Treasurer or his/her designate shall prepare the bi-weekly payroll using pay rates approved by the board
3. The Treasurer shall make the monthly payroll and WCB, if applicable, remittances to the Receiver General
4. The Treasurer shall prepare the various payroll reporting forms including:
 - a. T4 reporting
 - b. T4A subcontractor reporting
 - c. Records of employment, where applicable

<Date approved>
<review date>

5.4.3 *Financial Reporting and Record Retention*

Purpose:

To ensure that the Lake & Shore Community Recreation Society will be compliant with all reporting requirements, the Society will have reporting and record retention policies that are designed to:

4. *Ensure accurate and timely filing of all reports with the Canada Revenue Agency (CRA)*
5. *Ensure accurate and timely reporting to the Society's primary funder, the Halifax Regional Municipality*
6. *Ensure accurate and timely reporting to the Society's members.*
7. *Ensure maintenance of records for an appropriate time.*

Policies:

1. The Treasurer will be responsible for compiling monthly and year-to-date financial reports.
2. Financial reports are reconciled to the general ledger and accounting.
3. Monthly financial reports which analyze the Society's financial position and the effectiveness of its management and programs will be presented to the Governance and Financial Management Team.
4. Periodic reports will be provided to all funding sources as requested or required by contract.
5. The Society's treasurer will maintain records that identify adequately the source and application of funds for all activities. These records shall contain information pertaining to awards, authorizations, obligations, assets, outlays, income and interest. Records to be maintained include copies of contracts, invoices, proof of payments and allocation tracking when costs are distributed among several funding sources.
6. The attached appendix outlines the timeline for various reporting requirements.
7. Records will be retained in accordance with the Canada Revenue Agency's guideline - RC4409 – Keeping Records.

<Date approved>
<review date>

5.4.4 *Investment and Banking*

Purpose:

The Society Board of Directors will approve the placement of assets not needed for immediate operations ensuring compliance with all contractual requirements and using the principles identified below.

Policies:

1. Minimize Risk: The Board will define a minimum risk strategy that will be reviewed annually to ensure appropriate discharge of responsibilities to donors, lenders, and contractual relationships.
2. Maximize Investment Return: Within the parameters defined as “minimum risk”, funds will be invested at the highest area interest/return available at the time of decision.
3. Support Local Banks and Institutions if Economically Feasible: “Local” is defined as having a physical presence for customer service within the Society’s service area.
4. The revenues generated from investing the funds will be used to ??????

Procedures:

1. Each quarter, the Treasurer together with the Governance and Financial Management Team will review the projected cash needs of the Society and the assets available for investment.
2. Each quarter, the Treasurer together with the Governance and Financial Management Team will provide recommendations to the Board with guidance regarding the funds to be invested and investment institutions.
3. The Treasurer or his/her designee will contact local institutions as needed to determine the best rate of return for investments.
4. The Board of Directors will define a policy for minimizing risk annually.

<Date approved>

<review date>

5.4.5 *Borrowing and credit card use*

Purpose:

To ensure that the Lake & Shore Community Recreation Society will remain financially sound and the appropriate use of the Society's resources, the Society will have borrowing and credit card use policies that are designed to:

1. *Minimize the Society's exposure to loss.*
2. *Appropriately manage the Society's cash flow.*

Policies:

1. The Society will not borrow funds for the purpose of funding its operations.
2. Credit card use:
 - a. authorized amount: \$1,000
 - b. credit card,
 - c. acceptable use,
 - d. payment with receipts,
 - e. only for organization business

Procedures:

- 1.

<Date approved>
<review date>

5.4.6 *Contracting*

Purpose:

Contracts are a necessary part of doing business for the Lake & Shore Community Recreation Society. To maintain the confidence of the public and the membership, all contracts will be awarded in an atmosphere of openness, competitive opportunity, and equal access to information. No contracts will be entered into that place the Society in financial jeopardy.

Policy:

- 1.

Procedures:

- 1.
- 2.

<Date approved>
<review date>

5.4.7 Charitable Giving Policy

Purpose:

This policy reflects our belief in the value of community involvement. It also demonstrates our commitment to serving as a good corporate citizen. We are focused on advocating for the following areas of priority that reflect the charitable interests of our organization:

3. Community service delivery in recreation, cultural, sport and social activities
4. Promotion of healthy lifestyles
5. Community engagement
6. Local partnerships
7. Accessibility
8. Equitable access
9. Inclusiveness
10. Personal development

Definition:

Charitable giving, also referred to herein as “donations” refers to the provision of any service, asset, or gift below its actual or appraised value for the purpose of charitable benefit of a receiving organization or institution.

Guidance:

In guiding decisions about charitable giving, the following considerations are provided to ensure fairness and accountability:

1. The donation advances the mission, values, and/or goals of Lake & Shore Community Recreation. There should be a strong correlation with organizational mission, key organizational values and strategic objectives.
2. Donation is viewed as the most effective way to support the receiving organization. If alternatives are a more effective way to partner, then they should be considered before or supplemental to a cash, or value, donation.
3. No personal conflict of interest. The donation should not arise because of personal benefits received (or to be received) by a single member or specific members of the board or staff.
4. No organizational conflict of interest. The receiver is not a direct competitor and provision of the donation does not lead to the potential for the receiving organization to compete or interfere with Lake & Shore Recreation services.
5. No violation of organizational restrictions. The receiving organization or purpose of the gift is not in contravention of the Joint Use Agreement, Facility Lease Agreement or other expectation of major funding or support organizations (e.g. HRM, grant providers)

6. No misuse of the donated charitable resources by the receiving non-profit. The purposes/uses of the donation are being used in an appropriate way by the receiving organization such that it cannot tarnish the reputation of Lake & Shore Recreation.
7. Donation is reasonable. The donation is not overly generous to a degree of negatively impacting Lake & Shore's bottom line. Further, it does not set a precedent or expectation that will require Lake & Shore to give equally to other such charities at Lake & Shore Recreation's financial peril.

Policies:

1. All requests for charitable giving must be presented to the Board in writing on the letterhead of the requesting/receiving organization at least six weeks before the requirement of giving.
2. Lake & Shore Recreation will not donate to an individual or group that is part of a larger association, for example a team within a league, but may offer gifts to the larger organization.
3. For equity within the community, Lake & Shore Recreation will only grant a charitable donation request from an organization once in every twelve-month period.
4. To limit and facilitate tracking of outstanding liabilities, all gift certificates, complimentary program registrations and similar service-based donations will carry an expiry date not to exceed six months after the date of issue.
5. Gift certificates and complimentary program registrations are offered according to availability of the selected program and do not guarantee the delivery of a program. Gift certificates used for program registration cannot present a deciding registration of an under-subscribed program.

Procedures:

1. For gift certificates or promotional items below \$150 in total, the Programs Manager is authorized to issue a charitable gift on request assuming it otherwise meets the requirements and definitions of this policy and that total quarterly donations are within the authorized budget according to the spending authority limits in the Appendix. The Programs Manager will provide a report of all such donations in the Programs Report.
2. Chair and Corporate Secretary are responsible for prioritizing items for the Board agenda and will determine the best time to present a charitable request to the Board. In special circumstances, the Board may be polled for urgent authorization of a request.
3. The Board will establish a rubric for consistent evaluation of all Board requests as well as a maximum annual charitable donation budget. The rubric will provide a threshold score for approval and will consider factors such as type and location of receiving institution, purpose of gift, scale of the event, alignment with values and strategic objectives, etc.
4. All gifts certificates, complementary event or program registrations, free rentals etc. will be recorded in the books of Lake & Shore Community Recreation as a charitable donation expense. Offsetting entry is to a liability account such as "Outstanding Gifts". When redeemed, the entry will be to Program Revenue reversing the item in Outstanding Gifts.

This allows the organization to track and report its charitable activity and contributions to the community.

<Date approved>
<review date>



5.5 Protection of assets



<Date approved>
<review date>

5.6 Fundraising ethics

<Date approved>
<review date>



5.7 Public advocacy and education (staff and volunteer involvement)

- External Communications

<Date approved>
<review date>



5.8 Administrative policies

5.8.1 Privacy

Canada's *Personal Information Protection and Electronic Documents Act* (PIPEDA) is a federal law that prohibits most businesses (wherever located) from collecting, using, or disclosing personal information about an individual in Canada in the course of commercial activities, unless the individual's informed consent is first obtained. PIPEDA also creates mandatory operational standards for the handling of personal information.

What Is "Personal Information"?

"Personal information" is broadly defined. Essentially, it is any personal information about an identifiable individual, including a person's address, birth date, identification numbers, income, ethnicity, blood type, passwords, interests, hobbies, habits, sexual orientation, medical records and history, loan and credit records, etc.

"Personal information" does not include the name, title, business address, or telephone number of a person. This "business card information" exception exists to permit day-to-day commercial activity. For example, an employer may post the business card information about an employee on its website (e.g. as a representative that the public, customers, or suppliers can contact). Such information is public information.

Personal information in a professional or business directory is publicly available only if it is used for the purpose for which it appears. Therefore, a business could use the personal information in a professional directory to hire a professional, but could not market vacations to them without their prior consent.

Lake & Shore Community Recreation Society Privacy Principles

The Lake & Shore Community Recreation Society privacy policy is to adhere to the ten principles of privacy based on the Canadian Standards Association's privacy principles. Each of the principles is interrelated.

Principle #1: Accountability

The Society is accountable for all personal information in its possession or custody, including any personal information disclosed to third parties for processing or other administrative functions.

Principle #2: Identifying Purposes

The Society will identify the purposes for which personal information is collected either before or at the time the information is collected.

Principle #3: Consent

The knowledge and consent of the individual are required for the collection, use, or disclosure of personal information, except where inappropriate, or where required or permitted by law.

Principle #4: Limiting collection

Collection of personal information will be limited to that which is necessary for the purposes identified by the Society, and information will be collected by fair and lawful means.

Principle #5: Limiting use, disclosure and retention

Personal information will not be used or disclosed for purposes other than those for which it was collected, except with the consent of the individual or as required or permitted by applicable law, rules or regulations. Personal information will be retained only as long as necessary for the fulfillment of those purposes.

Principle #6: Accuracy

Personal information will be as accurate, complete, and up-to-date as is necessary to fulfill the purposes for which it is to be used.

Principle #7: Safeguards

Personal information shall be protected by security safeguards appropriate to the sensitivity level of the information.

Principle #8: Openness

The Society will make information available to its clients and employees about the policies and practices that apply to the management of their information.

Principle #9: Individual access

Upon request, an individual will be informed of the existence, use and disclosure of their information, and will be given access to it. An individual may verify the accuracy and completeness of their information and may request that it be amended if appropriate.

Principle #10: Challenging compliance

Questions or complaints with respect to privacy and the Society's privacy policy or practices may be directed to the Society's Secretary at the following address:

40 Inspiration Drive
Porters Lake, NS
B3E 0A6

<date of approval>
<review date>

5.8.2 Insurance – third party, bonding, directors and officers

Purpose:

To ensure that the Lake & Shore Community Recreation Society minimizes its exposure to risk, the Society will carry an appropriate level of insurance.

Policies:

The Society will carry sufficient insurance as follows:

1. Director's liability insurance
2. Contents insurance
3. General liability insurance: for greater certainty, this would include insurance coverage to cover alcohol serving events.

<Date approved>
<review date>

Section 3: SCHEDULES AND APPENDICES



Appendix A: Financial Reporting Matrix

Statutes/ authority	When	Where to File	Forms to File
Canada Revenue Agency			
Income Tax Act	Annually, within 6 months of fiscal year end	Canada Revenue Agency 290 Empire Avenue St. John's NL A1B 3Z1 Fax: 709-754-3416	T2 or T2 Short Income Tax Return
Income Tax Act:	Annually, within 6 months of fiscal year end	Ottawa Technology Centre 875 Heron Road Ottawa ON K1A 1A2 Fax: 613-739-1147	T1044 – Not-for-profit Information Return if criteria are met
Excise Act	TBD	Canada Revenue Agency 290 Empire Avenue St. John's NL A1B 3Z1 Fax: 709-754-3416	GST Returns or GST Rebates
Income Tax Act	Before February 28 each year	Canada Revenue Agency Ottawa Taxation Centre Ottawa ON K1A 1A2	T4, T4A Summary
HRM^(see note 1)			
FLA	May 16 August 2 November 1 February 1	Damion Stapledon HRM	Quarterly reports ^(see note 2)
FLA	May 16	Damion Stapledon HRM	Year end reporting package ^(see note 3)
FLA	TBD	Damion Stapledon HRM	HRM Contributions Fund Application for Enhancement Subsidies (Discretionary Funding)
FLA	April-October	Damion Stapledon HRM	HRM Facility Condition Assessment
FLA	October	Damion Stapledon HRM	Capital Budgeting input/request
FLA	January-February		HRM Board Development Tool execution

MEMBERS			
By-laws	Before June 30 th of each year	AGM	Financial Statements
RJSC			
Societies Act, s.19	14 days after the AGM	Registry of Joint Stock Companies P.O. Box 1529 Halifax, NS B3J 2Y4	Financial statements
Societies Act, s.20	Annually and 14 days after a change		list of its directors, with relevant details
Societies Act, s.21	14 days after passing of resolution		Special Resolution

Notes:

1. forms are available at <http://halifax.ca/rec/forms.html>
2. ii. Quarterly reports consist of:
 1. Programs and Activities Sheets
 2. Income Statement compared to budget
 3. Facility Monthly Inspection Forms
3. Year end reporting package consists of:
 1. Year-end financial statements, signed by 2 directors:
 - a. Income statement
 - b. Balance sheet
 - c. Bank reconciliation
 - d. Proof of prior year's grant use
 2. Proposed annual budget
 3. HRM Contributions Fund Core Application
 4. Annual Plan and Goals (Board Development Tool)
 5. Authorized Contact List (4 Executives and Facility Maintenance Contacts)

Appendix B: Price Schedule

Instructional Programs (see glossary for program classifications)

<u>Age Group</u>	<u>Regular Fee/Hr</u>	<u>Single Session/Hr</u>
Senior	\$4.25	\$4.75
Adult	\$5.50	\$6.00
Child-Youth	\$4.00	\$4.50
Tots	\$3.50	\$4.00

Supervised Programs

<u>Age Group</u>	<u>Regular Fee/Hr</u>	<u>Single Session/Hr</u>
Senior/Adult	\$4.25	\$4.75
Child-Youth	\$3.50	\$4.00

Unsupervised Programs

<u>Age Group</u>	<u>Regular Fee/Hr</u>	<u>Single Session/Hr</u>
Senior/Adult	\$3.50	\$4.00
Child-Youth	\$2.50	\$3.00

Pre-School/After-School Programs

<u>Age Group</u>	<u>Regular Fee/Hr</u>	<u>Single Session/Hr</u>
Child-Youth	\$5.50	\$6.00
Tots	\$4.00	\$4.50

Appendix C: Refunds, Discounts & Pro-rata Schedule

Pro-rata pricing is based on application of *the single session fee* in Appendix B to all sessions attended. **For example** a one-hour per week senior instructional program of 10 weeks duration would cost \$42.50. For the participant who joins two weeks late and would like to take advantage of 8 remaining classes, their fee would be $8 \times 4.75 = \$38.00$. Likewise someone visiting a senior instructional program could drop in to that program for two weeks for \$9.50.

Partial Refunds will be applied similarly so that the single session fee is applied to all sessions taken. **For example** a participant in an adult instructional program has attended 4 classes of 10 one-hour sessions. They paid \$55.00 at the time of registration but now need to withdraw. They will be charged the four sessions at the single session rate ($4 \times \$6.00 = \24) and will have the balance of $\$55 - \$24 = \$31$ refunded.

Discounts are applied for multiple program registrations at the following rate.

Simultaneous Program Registrations	Percentage Discount
1	None
2-3	10%
4+	15%

Example: A family registers for 2 Teddy Bear pre-school sessions (total \$162) and one evening (10-week) Yoga program (\$67.50) for a total invoice of \$229.50. This counts as 3 registrations and so they will have \$22.95 discounted from their registration invoice. This discount is forfeited if the child is withdrawn from the program for partial refund.

Appendix D: Recreation Centre Program Behaviour Management & Remediation Procedures

Participant Behavior: Property & the Environment

Expected Behavior: We will respect personal property of ourselves and others including the environment.

Reason for Expected Behavior: To promote pride and responsibility in ones' Recreation Community and environment.

Consequences of Misbehavior: If property is damaged, immediate action will result in one or more of the following:

Possible Actions:

- ◆ reinforcement of the program rules
- ◆ reflection of the situation
- ◆ consultation with staff / participants / family / guardian
- ◆ request verbal or written apology
- ◆ removal of program privileges
- ◆ program assessment by full time staff
- ◆ repair /replace/ restitution of damaged property
- ◆ program suspension (decision of full time program staff)
- ◆ meeting with parents / guardians / participant / staff, before returning to the program
- ◆ police action where damage is significant or ongoing

Participant Behavior: Appropriate Language

Expected Behavior: Our language will show respect for all persons (participants, staff, and community members). Name calling, cursing, rude or obscene language or gestures, racist comments, gender comments, yelling and argumentative behavior are all examples of inappropriate language.

Reason for Expected Behavior: When language is offensive to others, hurt feelings may occur.

Consequences of Misbehavior:

Inappropriate language will result in immediate action of staff to do one or more of the following:

Possible Actions:

- ◆ participant reflection of the incident
- ◆ reinforcement of program rules
- ◆ request written/verbal apology
- ◆ time out / cool down
- ◆ removal of program privileges
- ◆ contact with parent may be required
- ◆ contact with supervisor may be required
- ◆ assessment of program
- ◆ program suspension (decision of full time staff)
- ◆ meeting with parents / guardians / participants / staff before returning to program

Participant Behavior: Physical Misconduct

Expected Behavior: We are expected to treat others as we would like to be treated. Fighting, hitting, pushing, biting, spitting, throwing objects, threats of violence and leaving program site... are all forms of inappropriate behavior.

Reason for Expected Behavior: Everyone needs to be treated with respect. Physical misconduct will cause injuries to others.

Consequences of Misbehavior: Physical misconduct will require immediate staff attention and will result in one or more of the following:

Possible Actions:

- ◆ staff to assess the situation
- ◆ separate the participants
- ◆ removal of other participants to safe & supervised area
- ◆ talk with participant / reinforcement of program rules
- ◆ removal of program privileges
- ◆ request written/verbal apology
- ◆ pick up or put back objects
- ◆ program assessment
- ◆ call parent / emergency contact
- ◆ call supervisor
- ◆ police action (used only when parent/ emergency contact/ supervisor cannot be reached and program participant is causing harm / risk to oneself, others or environment)
- ◆ program suspension (decision of full time staff)
- ◆ meeting with child/parent/staff before returning to the program

Remediation Levels

Level One: We will promote education through reinforcement of program rules, discussion of positive alternatives for the future, facilitation of reflection, and request for written/verbal apology.

Level Two: Will include one or more of the following: removal of privileges, communication with parent and enforcement of time-out.

Level Three: Action for most serious offences or multiple warnings may include one or more of the following: program suspension/ejection, external action (e.g. police), and parent / staff conference (before individual returns to program, participant will have been educated on program expectations and know th