

2024

Annual REPORT



BC INSTITUTE OF
AGROLOGISTS
Cultivating Natural Resource Professionals

May 2025

The BCIA has a commitment to truth and reconciliation. We respectfully acknowledge that the offices of the British Columbia Institute of Agrologists are located on the ancestral and unceded lands of the Lekwungen-speaking peoples, specifically the Songhees and Xwsepsum (Esquimalt) Nations. These lands, situated along the east coast of Vancouver Island, are connected in many areas to the waters of the Salish Sea.

We also acknowledge the many lands we each come from, and we invite you to reflect on your own relationship with local Indigenous communities. In the spirit of truth and reconciliation, we challenge ourselves and each of you to be catalysts for change within your communities: to learn from and build genuine relationships with local Indigenous Peoples, and to walk a path forward with honesty, humility, and openness. Together, we can build a future rooted in mutual respect and shared stewardship of the land.





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As I reflect on 2024, my final year as the elected Chair of the BCIA Board of Directors, it is evident that BCIA experienced significant growth. This year, we welcomed nearly 200 new registrants and expanded professional development opportunities.

BCIA continued to increase its visibility as a regulatory authority through collaborations with other professional regulators, engagement with the Office of the Superintendent of Professional Governance, and participation in key events like the Pacific Agriculture Show in Abbotsford and the Southern Interior Horticultural Show in Penticton. These outreach efforts allowed BCIA staff to connect with registrants and raise awareness of BCIA's role as a regulator, alongside statutory requirements for practicing agrologists in BC.

A notable milestone this year was the appointment of our new CEO and Registrar, Jennifer Lawrence, MAL, in October. Following a smooth transition, Interim CEO Jane Kerner, PAg, stepped away from her role. I extend heartfelt gratitude to Jane for her guidance and to BCIA's operational team for navigating the changes of 2024 successfully.

Under the leadership of our new CEO, the Board and senior staff have developed a forward-looking Strategic Plan, aligning BCIA's regulatory mandate with the Professional Governance Act. This plan defines BCIA's pathway to 2027, focusing on strengthening our regulatory framework and integrating newly established guiding principles into governance and operations.

As my term as Chair concludes, I transition to the role of Past Chair with deep appreciation for my fellow Board Members' dedication.

Special thanks go to those whose terms end in May 2025: Jessica Morgan, PAg, RPBio (Immediate Past Chair, District 2); Natasha Neumann, PAg (District 1); William Shaw, PAg (District 2); Kirk Phair, PAg (District 3); and Carla Corbett, RPBio (Lay Board Member). I also commend the many committee members, working groups, and branches for their invaluable contributions this year.

I look forward to serving as Past Chair and contributing to BCIA's continued evolution in 2025. Please join me in warmly welcoming Yasemin Parkinson, PAg, as she steps into the role of Board Chair.

Rebecca Martin, PAg
BCIA Board Chair





As I reflect on my first six months as CEO, I find myself thinking in seasons. Each one brings its own rhythm—its own lessons. In many ways, the journey so far has felt like moving through a year in fast-forward: moments of observation and learning like winter's quiet reflection; bursts of clarity and momentum, like spring's first signs of growth; the energy of summer, when plans take root; and now, a reflective autumn—where we begin to see the early fruits of our shared efforts and look ahead with clarity.

This seasonal rhythm has reminded me that good regulation is also a cycle—of listening, evolving, and holding true to our purpose. It's in this spirit that I've approached the role, grounded in the enduring values that guide my leadership: fairness, integrity, transparency, and accountability.

A personal priority for me has been to reach out and build relationships with as many people and groups as possible—within our organization, across our sector, and beyond. These early conversations have been invaluable. They've deepened my understanding of the challenges we face, surfaced new opportunities, and reminded me just how much insight lives in the experience of our people and external groups.

Whether through formal meetings or informal exchanges, this listening has helped shape not only my perspective, but our path forward. Strong relationships are the foundation for trust—and trust is essential to effective regulation.

In these first six months, I've been privileged to witness the strength of our team. Whether in policy development, front-line operations, or strategic planning, I've seen our board, committees and staff act with deep commitment to the public good. These values aren't abstract—they show up every day in the way we make decisions, engage with external groups, and build trust.

One example that stands out is the expedited strategic planning process we undertook with our board. With a shifting external landscape and a clear need to align quickly, we committed to a values-based approach despite the accelerated timeline. Rather than rush through decisions, we focused on clarity of purpose, inclusive dialogue, and disciplined prioritization. The result solidified a shared purpose, rooted in public interest, shaped by trust, collaboration, and the courage to ask hard questions. Like the early days of spring, it set the stage for growth, grounded in what matters most.

As we turn the page on another reporting year, we do so with a clear sense of purpose. The world around us is changing, and we must remain responsive, forward-thinking, and values-driven. That means embracing the energy of summer when decisive action is needed, and the reflection of winter when we pause to ask: Are we still aligned with the public we serve?

To our team: thank you for your integrity, your resilience, and your belief in the work we do. To our registrants and external partners: thank you for your collaboration and partnership.

This annual report tells the story of a year—and for me, a beginning. I'm proud of where we are, and I'm even more inspired by what lies ahead.

With gratitude,

Jennifer Lawrence, MAL
Chief Executive Officer & Registrar





History

Founded in 1947, the British Columbia Institute of Agrologists (BCIA) is legislated under the *Professional Governance Act* (PGA) of British Columbia, which came into effect on February 5, 2021. BCIA is granted the privilege of self-regulation under the guiding disciplines of the *PGA*. The Office of the Superintendent of Professional Governance (OSPG) oversees the governance of regulatory bodies under the *PGA* and sets the policy directives for the regulators.

Under the *PGA*, BCIA's mandate is to serve and protect the public interest for the exercise of the profession, professional governance and the conduct of its Registrants in the Registrants' regulated practice. In addition, BCIA is to exercise its powers and discharge its responsibilities in the public interest.

Regulated Profession

BCIA is the self-governing regulator of registered agrologists in British Columbia. To consistently achieve its primary objective of protecting the public interest, BCIA requires that all those practicing agrology within the province be qualified, competent and accountable through Regulated Practice. The definition of Regulated Practice is outlined on the BCIA website at www.bcia.com and is the basis upon which the Institute governs its Registrants.

2024 Vision & Mission

Through the effective professional self-regulation, BCIA and its Registrants shall be consistently regarded by the people of British Columbia as upholding and protecting the public interest.

The mission of the British Columbia Institute of Agrologists is to ensure the professional integrity and competency of its Registrants to protect the public interest in the sustainable use of resources. *A newly defined Purpose and Vision will be included in May 2025 as part of BCIA's 2025-2027 Strategic Plan*



The Board of Directors provides oversight to the British Columbia Institute of Agrologists (BCIA) to ensure the implementation of its mission in accordance with its vision, goals and purposes of the organization. The Strategic Plan guides the actions of the Board to meet its statutory responsibilities.

In the administration of its mandate under the PGA, BCIA undertakes to:

- Nourish public trust through enforcement of a rigorous structure to ensure registrant competency with a transparent audit process;
- Ensure professional integrity by developing relevant guidance documents specific to areas of practice, and a Code of Ethics for Registrants;
- Strengthen competency of its registrants through the development of clear practice standards;
- Pursue organizational excellence through adaptive, progressive and inclusive governance; and
- Uphold responsible resource management by working in partnership with other organizations on matters of common interest.

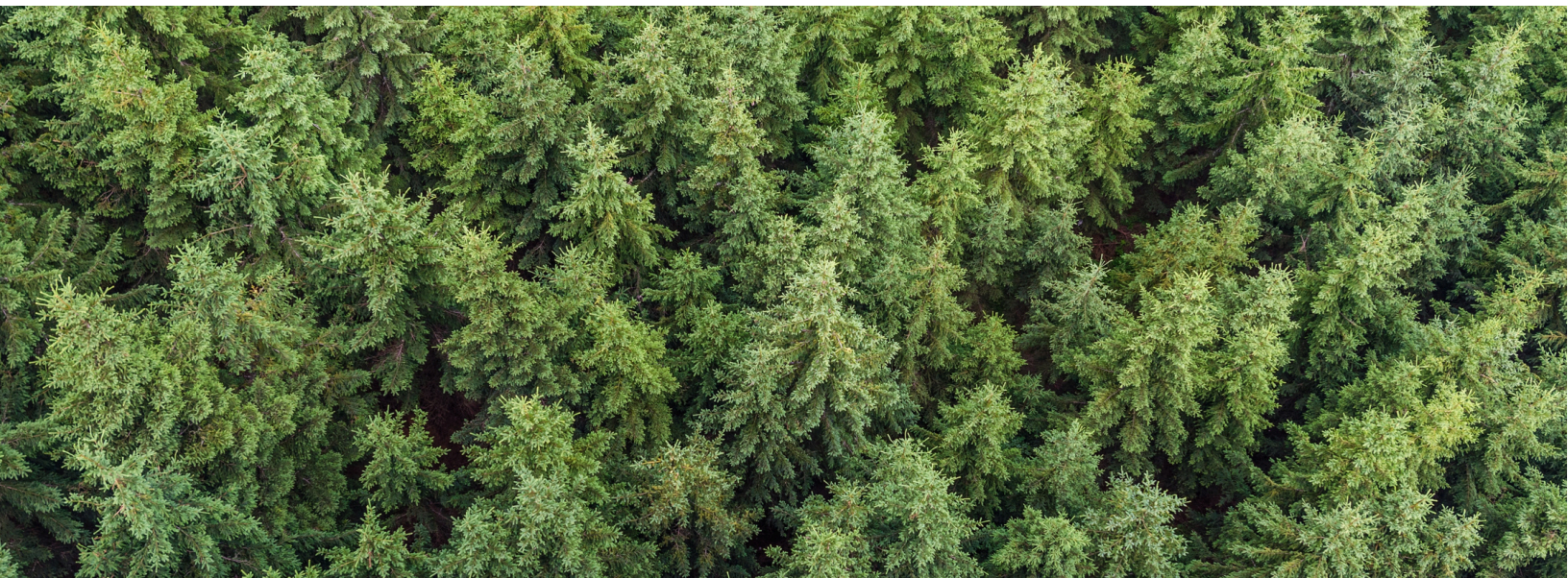
Board Composition

The BCIA is governed by an 11-member Board of Directors, plus the immediate Past-Chair. The Board is formed through the annual election process to fill vacancies, plus the appointment of four Lay Board Members by Crown Agencies and Board Resourcing Office (CABRO). These positions are volunteer, and Board Members do not receive remuneration.

Term Limits

A Registrant Board Member may hold office for a term of three-years commencing at the conclusion of the BCIA Annual General Meeting (AGM) held subsequent to the annual election. A Registrant Board Member may serve two successive terms for a total of six years

A Lay Board Member may not serve successive terms of more than six consecutive years from the date of their initial appointment.



2024 Board of Directors



Rebecca Martin, PAG
Chair (District 1)



Yasemin Parkinson, PAG
Vice Chair (District 3)



Kirk Phair, PAG
Treasurer (District 3)



Jessica Morgan, PAG, RPBio
Past Chair



Catherine Hayes, PAG
(District 2)



Warren Mills, PAG
(District 3)



Natasha Neumann, PAG
(District 1)



William Shaw, PAG
(District 2)



Guy Chartier
Lay Board Member



Carla Corbett, RPBio
Lay Board Member



Brock Endean
Lay Board Member



Betsy Gibbons
Lay Board Member



Audit & Practice Review Committee (APRC)

Members: Nicole Pressey, PAg (Chair); Ashley Davidson, AAg; Geoff-Hughes-Games, PAg; Philip Garvey, PAg; Geoffrey Mercer, AAg; Eveline Wolterson, PAg; Barb Carle-Thiesson (lay member); and Alex Kearney (lay member).

The mandate of the APRC is to ensure that BCIA Registrants have the competence and expertise to serve the profession and protect the public in accordance with the PGA and the Bylaws.

The 2024 Professional Development (PD) Audit was finalized on August 19, 2024, with the successful completion of all 64 audits.

This year the APRC began work to redevelop the PD requirements to ensure better alignment with current PGA requirements. During the 2024 fiscal year, the Committee held three virtual meetings.

Credentials Committee

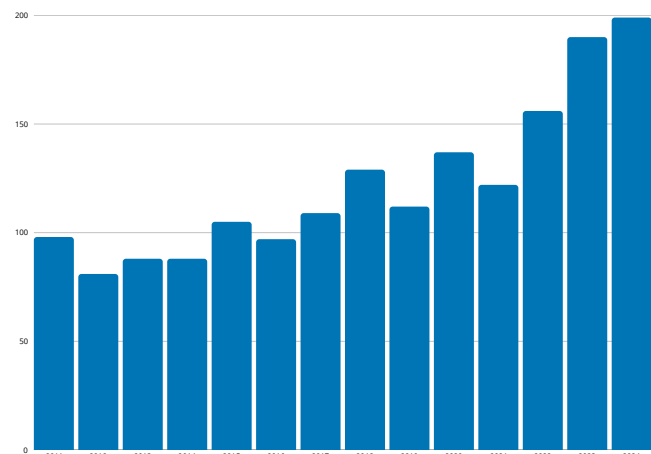
Members: Martin Sills, PAg (Retired), (Chair until June 2024), Vafa Alizadeh, PAg (Chair from June 2024); Kristen Cockburn, PAg; Harmanjit Dhadli, PAg; Philip Garvey, PAg; Rebecca Gayowski, PAg; Geneve Jasper, PAg; Ruth McDougall, PAg; Charlotte Norris, PAg; Rafiullah Sahibzada, PAg; Kyrie Zhang, PAg; Wilson Chim (lay member); Evelina Odrzygozdz (lay member) and Kiarash Izadifar (lay member).

The mandate of the Credentials Committee is to ensure new Registrants admitted to the BCIA meet the then- current qualification requirements and to oversee the Articling Program.

During the 2024 fiscal year, the Committee held two virtual meetings and one in-person meeting. A focus of the Credentials Committee in 2024 was the ongoing review

by the Chair and sub-panels of 199 new applications under the five regulated designations. An additional initiative that carried over to 2025 was the development of a Decision Matrix for Agrology Course Acceptance to ensure standardized assessment of new registrant applications.

Applications Assessed (2011 - 2024)



Investigations Committee

Members: Don Rugg, PAg (Chair until Fall 2024); Rob Kupchanko, PAg (Chair from Fall 2024 to present); Brian French, PAg; Andrea Gunner, PAg; Jennifer Johnson, AAg; Jennifer McGuire, PAg; Barb Oke, PAg; Barbara Carle-Thiesson (lay member), Kiarash Izadifar (lay member); and Brooklynn Malec (lay member).

The mandate of the Investigation Committee is to initiate complaints and / or investigations of matters that may constitute a breach of BCIA Bylaws or the Professional Governance Act (the "PGA").

During the fiscal year ending December 31, 2024, the Investigation Committee received

4 new complaints, 1 complaint was carried over from the previous fiscal year. There were 3 virtual investigation panel meetings in 2024.

One case was resolved by Undertaking and the remaining four cases were carried into the next fiscal year to complete investigations. The Investigation Panel issued a notice to a Registrant for a hearing in accordance with section 67(1) of the Professional Governance Act. The hearing, which was scheduled to occur in January 2025 was subsequently adjourned as the Panel and Registrant reached a temporary agreement pending the completion of the investigation.

Nominations Committee

Members: George Geldart, PAg (Chair); Martins Sills, PAg(Retired); Melanie Lantz, PAg; Sheila Street, PAg; Karey Dow, PAg; Myron Roth, PAg; Melanie Mamoser, PAg; Leslie Berkes, PAg; Wilson Chim (lay member) and Carlos Hunte (lay member).

The mandate of the Nomination Committee is to ensure identified individuals meet the criteria set out in the PGA and the BCIA Bylaws to stand for election to the positions of Registrant Board Member, Standing Committee Chairs and members of committees and working groups.

During the 2024 fiscal year, the Nominations Committee held two virtual meetings. Over the course of the year, the Nominations Committee completed the review of eleven applications in consideration of committee appointments, including applications from lay members. The Nominations Committee, in accordance with the requirements of BCIA Bylaws, conducted an assessment of expressions of interest to stand for election as a Registrant Board Member in the 2024 BCIA Board Elections.

Discipline Committee

The Discipline Committee's mandate is to conduct disciplinary hearings under authority of the Professional Governance Act. After hearing evidence, the Committee makes decisions about a registrant's professional conduct and

the disciplinary action required to address the conduct.

There were no disciplinary hearings or committee meetings in 2024.



Branch Activities

BCIA recognizes its valuable partnerships with the Branch Executives and appreciates the numerous Professional Development and opportunities for social engagement they provide registrants each year. This year some of those opportunities included:

- VI Branch: Tour of Kw'a'luxw (Englishman) River Estuary and the Tree Island Yogurt Facility Tour
- PR Branch: Tour of BC Energy Regulator's Core Research Facility
- FV Branch: Saffron Farm Tour, as well as the Highline Mushrooms Tour
- FV & VAN Collaboration: Resiliency in Response to Climate-Drive Extremes
- Electronic Document Authentication Guidelines



Cariboo Central Interior – District 1

2024 Branch Executive

Chair: Emma Swabey
 Treasurer: Carole Mahood
 Articling Coordinator: Nicole Pressey
 Branch PD Coordinator: Taylor Griffin
 Secretary: Kevin Vaughan
 Director South: Geneve Jasper
 Director West: Nicole Nattress

The Cariboo Central Interior Branch held its online Annual General Meeting on November 6, 2024.

Fraser Valley – District 2

2024 Branch Executive

Chair: Kim Grout
 Treasurer: Amy Peters
 Articling Coordinator: Nicole J.M. MacDonald
 Branch PD Coordinator: Usama Tayyab
 Secretary: Mohammed Rehan
 Director at Large: Parashar Malla and (Yuan) Kyrie Zhang

The Fraser Valley Branch deferred its in-person Annual General Meeting from January 23, 2025 to virtual March 8th 2025.

Kamloops – District 2

2024 Branch Executive

Chair: Andrew Nielsen
 Vice Chair: William Woods
 Treasurer: Elizabeth Grisenthwaite
 Articling Coordinator: Ben Sampogna
 Branch PD Coordinator: Josh Stoski & Mandeep Kaur Saini
 Secretary: Margaret Dettlaff
 Director at Large: Amy Sigsworth; Kathryne Cunningham; Mairi Jones, Rae Dunphy

The Kamloops Branch held its hybrid online/in-person Annual General Meeting on November 13, 2024.

Kootenay Boundary – District 1

2024 Branch Executive

Chair: Hanna McIntyre
 Vice Chair: Mackenzie Lightburn
 Treasurer: Alexa Matthes
 Articling Coordinator: Shawna LaRade
 Branch PD Coordinator: Allana Oestreich; Todd Larsen; (Samantha) Linden Terry; and Mackenzie Lightburn
 Secretary: Jason House
 Director at Large: Patricia Hanuszk

The Kootenay Boundary Branch held its hybrid online/in-person Annual General Meeting on October 22, 2024.

Okanagan – District 2

2024 Branch Executive

Chair: Andrew Kuiper
 Vice Chair: Jose Garcia
 Treasurer: Theresa Loewen
 Articling Coordinator: Logan Pay and Catherine Hayes
 Branch PD Coordinator: Sarah Carlson and Stephanie Lindberg
 Secretary: Melissa Graydon
 Director South: Christina Forbes
 Director North: Theresa Loewen
 Director Central: Maureen Grainger
 Director at Large: Carl Withler

The Okanagan Branch held its hybrid online/in-person Annual General Meeting on February 10, 2025.

Peace River – District 1

2024 Branch Executive

Chair: Adrian Renneberg
 Vice Chair: Veronica Saluk
 Treasurer: Amit Kumar Baloda
 Articling Coordinator: Cierra Redel
 Branch PD Coordinator: Vanessa Lea
 Branch Nominations Committee: Carol Torgrimson; Lisa Stromsmoe; and Sanatan Das Gupta
 Secretary: Liia Schilds
 Director South: Brenna Schilds and Cali Cairns
 Director North: Loni Evans and Kristyn Stones

The Cariboo Central Interior Branch held its hybrid online/in-person Annual General Meeting on November 15, 2024.

Vancouver – District 3

2024 Branch Executive

Chair: Kathy Ma Green
Vice Chair: Yuchen (Carson) Li
Treasurer: Adrian ON
Articling Coordinator: K. Graham Watson
Branch PD Coordinator: Marika Green
Secretary: Debbie Bryant
Director at Large: Tyler Prentice; Noah
Bridson; and Kate Schendel

The Vancouver Branch held its in-person
Annual General Meeting on February 4, 2025.

Victoria and Islands – District 3

2024 Branch Executive

Chair: Natasha Cowie
Vice Chair: Bryan Vroom
Treasurer: Natalie Tashe
Articling Coordinator: Jelle Faber
Branch PD Coordinator: Laura Hooper and
Alexander Fillo
Secretary: Lynn Pinnell
Director South: Jeffrey Styles
Director North: Thomas O'Dell
Director at Large: Melina Sorensen

The Victoria and Islands Branch held its
hybrid online/in-person Annual General
Meeting on October 27, 2024.



Professional Development Activities

During the 2024 fiscal year, BCIA was pleased to collaborate with the BC Climate Action Fund (BCCAF) to provide in-person professional development sessions on Rotational Grazing, Forage and Cover Crop Workshop and Nitrogen Management Workshop. Additional online events were held included Part 1: Livestock Productivity through Rotational Grazing, Part 2: Rotational Grazing & Sustainability, Mastering Rotational Grazing and a Cover Cropping Webinar series. BCIA was able to offer these courses at no cost to its registrants as a result of funding it received from the Investment Agriculture Foundation (IAF).

The BCIA Ethics for Professionals Workshop was offered on seven occasions at a variety of locations across BC in 2024. This course fulfills the requirements for completion of BCIA's new registrant programs, however enrolment is open to all BCIA registrants.

BCIA will continue to review the content and delivery methods of the Ethics course to ensure it continues to be current and accessible.

BCIA also engaged Janis Brooks from Salishan Solutions to offer Land Acknowledgement Webinars in January of 2024. Each 90-minute session covered land acknowledgements, critical self-location, and decolonization.

Indigenous Professional Development Learning

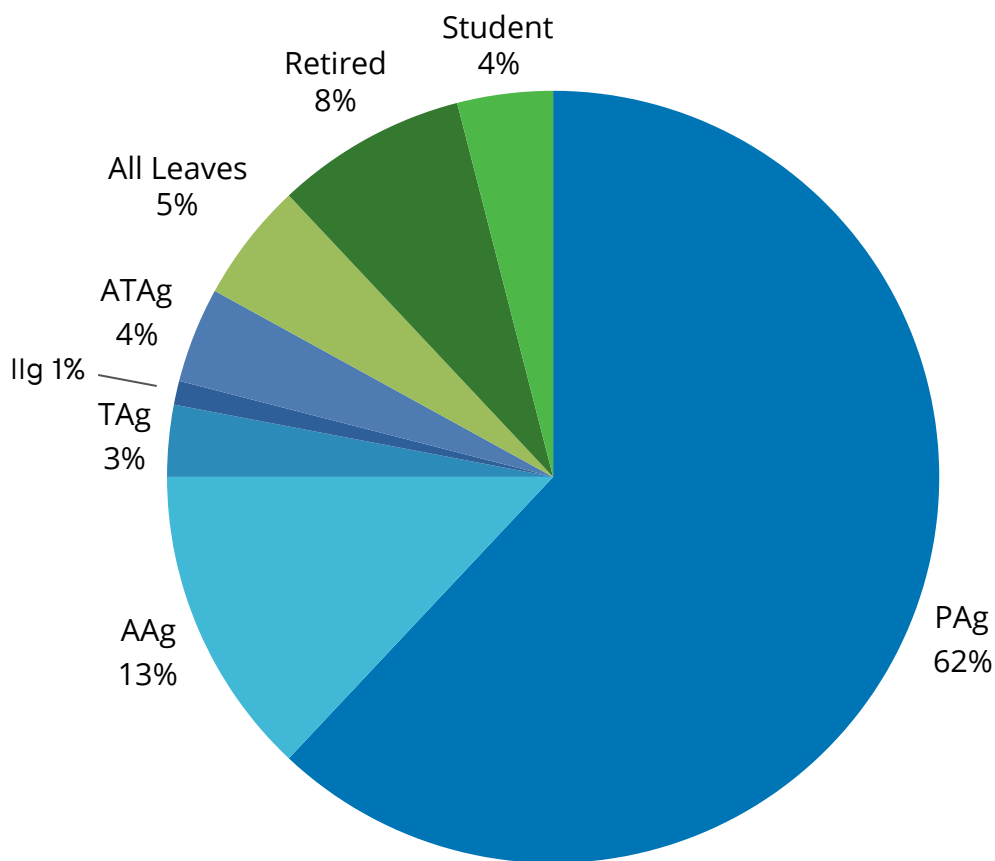
Since the beginning of 2024, BCIA's collaboration with Salishan Solutions has delivered some of the most impactful professional development sessions we've offered to date. The Land Acknowledgements, Critical Self-Location, and Decolonization webinars, held on January 24, April 16, May 15, and September 11, received outstanding feedback with many participants praising these highly interactive sessions for delivering meaningful insights, practical strategies, and opportunities for deep personal reflection. Led by Janis Brooks, a prominent voice in Indigenous Relations, these courses have helped registrants move beyond symbolic gestures toward authentic, respectful practices rooted in truth and reconciliation.

Building on this success, Salishan Solutions and BCIA introduced Decolonizing Your Approach to Agrology on December 4, 2024. This transformative session encouraged agrologists to rethink traditional approaches by integrating Indigenous knowledge. Participants explored the ongoing impacts of colonialism in agrology and developed practical tools to decolonize their professional work. Both offerings have been invaluable experiences for members, equipping them with the skills and understanding needed to foster positive change within the profession and their broader communities.

2024 Registration Statistics

The focus of BCIA's Registration Department for 2024 was new registration applications, articling program applications and advances from the articling program to full status registration. Additionally, continued enhancements to the online registration and renewal platform occurred.

As of December 31, 2024, BCIA had 2,226 registrants across 5 practicing categories: Professional Agrologist (PAg); Articling Agrologist (AAg); Technical Agrologist (TAg); Articling Technical Agrologist (ATAg); Limited License Agrologist (LLAg); and 3 non-practicing categories: Retired Agrologist (PAg (Ret)); Agrologist on Leave; and Honorary Agrologist.

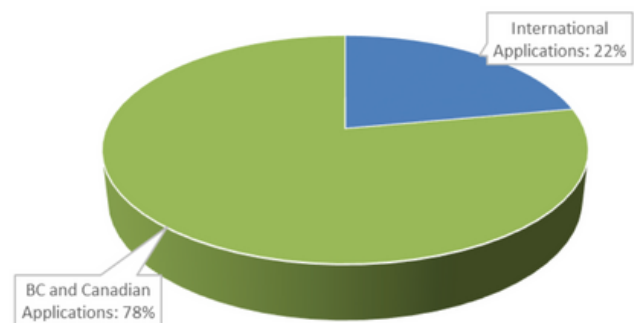


Percentage of BCIA Registrants by Category on December 31, 2024

International Applications

BCIA received funding from the Credential Assessment Improvement Funding (CAIF) which allowed for additional enhancements to BCIA's online registration and renewal platform. These changes provide BCIA the ability to determine the number of international applicants it receives on an annual basis. Access to this information will help BCIA monitor both international registration trends and interprovincial registration trends ensuring BCIA's compliance with the Canada Free Trade Agreement (CFTA), Agreement on Internal Trade (AIT) and to stay apprised of any changes in international credentialling. In 2024, BCIA reviewed and granted registration to 44 international applicants.

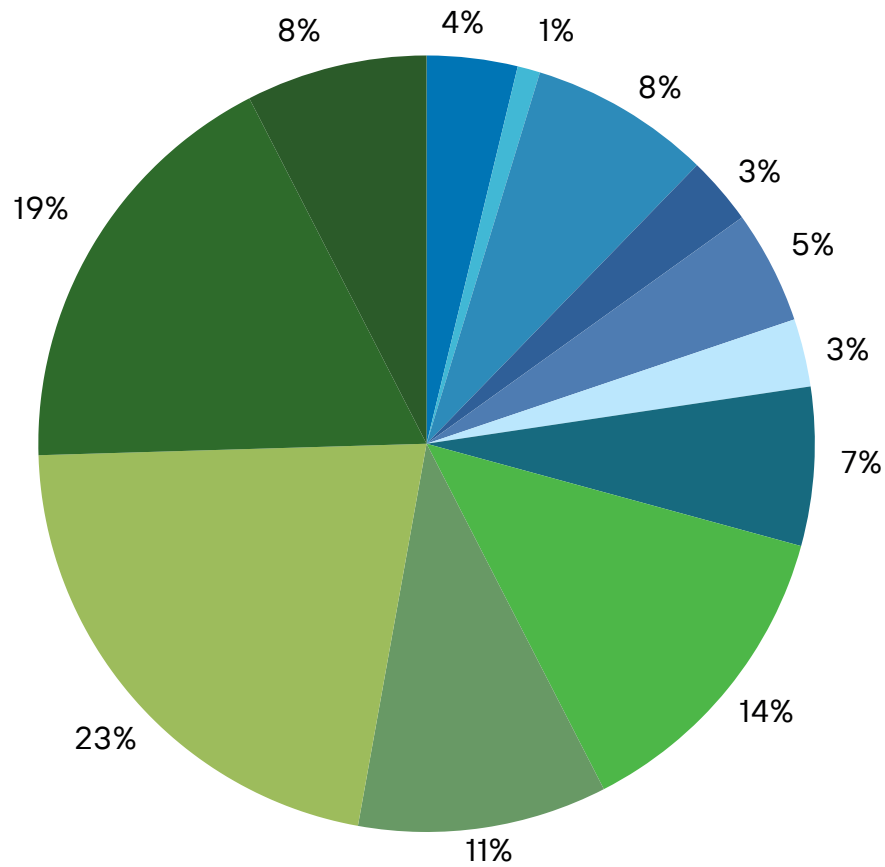
Percentage of International Applications in 2024



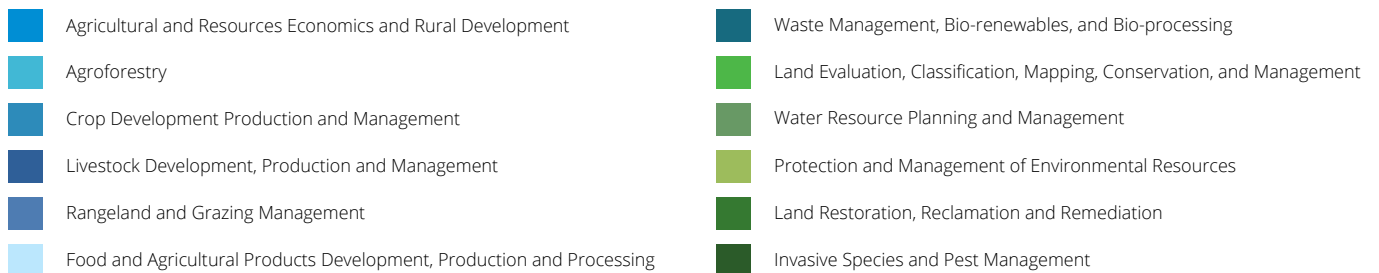
Where did our International Applicants come from in 2024?



2024 BCIA Practice Areas



BCIA Registrants by Practice Area





British Columbia Institute of Agrologists Financial Statements For the Year Ended December 31, 2024

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Vernon, BC V1T 2B6

Independent Auditor's Report

To the board of directors of British Columbia Institute of Agrologists

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of British Columbia Institute of Agrologists (the Institute), which comprise the statement of financial position as at December 31, 2024, the statements of changes in net assets, operations 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 the Institute as at December 31, 2024, and its results of operations 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 the Institute 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 the Institute'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 the Institute or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute'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 the Institute'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 the Institute'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 the Institute 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.

BDO Canada LLP

Chartered Professional Accountants

Vernon, British Columbia

April 15, 2025

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

**British Columbia Institute of Agrologists
Statement of Financial Position**

December 31	2024	2023
Assets		
Current		
Cash	\$ 384,623	\$ 127,117
Investments (Note 2)	625,000	775,000
Accounts receivable	100,080	104,743
	<u>1,109,703</u>	<u>1,006,860</u>
Tangible capital assets (Note 3)	413	872
Intangible capital assets (Note 4)	77,077	93,010
	<u>\$ 1,187,193</u>	<u>\$ 1,100,742</u>
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 5)	\$ 83,073	\$ 70,169
Deferred revenue (Note 6)	433,390	303,988
	<u>516,463</u>	<u>374,157</u>
Net Assets		
Internally restricted	225,000	225,000
Unrestricted	445,730	501,585
	<u>670,730</u>	<u>726,585</u>
	<u>\$ 1,187,193</u>	<u>\$ 1,100,742</u>

On behalf of the Board:



Director

**British Columbia Institute of Agrologists
Statement of Changes in Net Assets**

For the year ended December 31	Restricted Funds	Unrestricted funds	2024 Total	2023 Total
Balance, beginning of the year	\$ 225,000	\$ 501,585	\$ 726,585	\$ 953,558
Prior Period Adjustment	-	-	-	(38,722)
Balance, beginning of the year	225,000	501,585	726,585	914,836
Deficiency of revenues over expenses	-	(55,855)	(55,855)	(188,251)
Balance, end of the year	\$ 225,000	\$ 445,730	\$ 670,730	\$ 726,585

British Columbia Institute of Agrologists Statement of Operations

For the year ended December 31	2024 Total	2023 Total
Revenue		
Registration/renewal fees	\$ 1,189,921	\$ 1,069,230
Professional development revenue	108,903	64,509
Interest income	36,932	33,699
Other revenue	68,770	54,074
	<u>1,404,526</u>	<u>1,221,512</u>
Expenses		
Advertising and promotion	17,605	13,720
Amortization	17,219	16,879
Bank charges and fees	44,523	40,211
Board of Directors fees	-	24,982
Chief Executive Officer expense	800	9,015
Insurance	5,206	4,924
Office and miscellaneous	97,377	243,225
Professional fees	563,210	308,963
Rental	48,408	36,881
Repairs and maintenance	3,321	2,724
Transportation	-	3,242
Travel	125,435	49,791
Utilities	10,062	13,031
Wages and benefits	527,215	642,175
	<u>1,460,381</u>	<u>1,409,763</u>
Deficiency of revenues over expenses	\$ (55,855)	\$ (188,251)

British Columbia Institute of Agrologists Statement of Cash Flows

For the year ended December 31	2024	2023
Cash flows from operating activities		
Cash receipts from registrants	\$ 1,497,031	\$ 1,242,079
Cash paid to suppliers and employees	(1,430,259)	(1,409,981)
Interest received	41,559	33,699
	<u>108,331</u>	<u>(134,203)</u>
Cash flows from investing activities		
Purchase of investments	(625,000)	(775,000)
Proceeds on investments	775,000	575,000
Purchase of capital assets	(825)	(17,757)
	<u>149,175</u>	<u>(217,757)</u>
Net increase (decrease) in cash	257,506	(351,960)
Cash, beginning of the year	127,117	479,077
Cash, end of the year	\$ 384,623	\$ 127,117

British Columbia Institute of Agrologists Notes to Financial Statements

December 31, 2024

1 .Significant Accounting Policies

Nature and Purpose of Organization	<p>British Columbia Institute of Agrologists (the Institute) is a non-profit organization incorporated under the laws of the British Columbia Agrologists Act. The Professional Governance Act took effect on February 5, 2021 which resulted in the repeal of the Agrologists Act. The Professional Governance Act provides a consistent governance framework for self-regulating professions and governs the five regulatory bodies overseeing agrologists, applied biologists, applied science technologists and technicians, engineers and geoscientists, and forest professionals.</p> <p>The Institute is engaged to ensure that all registrants apply, represent, and maintain the highest ethical standards of professional conduct and competence.</p> <p>The Institute is a non-profit organization and is not subject to income taxation under section 149(1)(e) of the Income Tax Act.</p>
Basis of Accounting	The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.
Use of Estimates	The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available.
Financial Instruments	Financial Instruments are recorded at fair value when acquired or issues. In subsequent periods, financial instruments are reported at cost or amortized cost less impairment. If applicable, financial instruments are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of the financial instruments are charged to the financial instruments.
Cash	Cash consists of cash on hand and bank balances.

British Columbia Institute of Agrologists Notes to Financial Statements

December 31, 2024

1. Significant Accounting Policies (continued)

Tangible Capital Assets Capital assets are stated at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution and are amortized, unless fair value is not determinable in which case contributed capital assets are recorded at nominal value at the date of contribution. Expenditures for repairs and maintenance are expensed as incurred. Betterments that extend the useful life of the capital asset are capitalized.

Amortization based on the estimated useful life of the asset is calculated as follows:

	Method	Rate
Computer hardware and software	Straight-line	2 years
Furniture and equipment	Straight-line	5 years

Intangible Capital Assets Intangible assets with finite useful lives are amortized over their estimated useful lives as follows:

	Method	Rate
Website	Straight-line	8 years

Intangible assets with finite useful lives are tested for impairment when events or circumstances indicate that their carrying amount may not be recoverable. The impairment test entails comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down to fair value is required.

Research costs are expensed when incurred.

Expenditures on internally generated intangible assets in the development phases are expensed as incurred unless they meet the criteria for capitalization and amortization. Capitalized development expenditures are recorded at cost and amortized on a straight line basis over 8 years.

British Columbia Institute of Agrologists
Notes to Financial Statements

December 31, 2024

1. Significant Accounting Policies (continued)

Revenue Recognition	<p>The Institute follows the deferral method of accounting for contributions.</p> <p>Registration, renewal, application and other fees are recorded when received or receivable. Registration, renewal, application and other fees are received in advance to the year to which they relate are recorded as deferred revenue.</p> <p>Professional development fees are recorded as revenue when received or receivable.</p> <p>Interest income is recognized as revenue in the appropriate fund when earned.</p> <p>Other revenue consists of late fees, reinstatement charges, ethics workshops, AGM and conference income, advertising fees, and professional seals. Late fees are recognized as revenue when received or receivable. Reinstatement charges are recorded as revenue when received. Ethics workshops are recognized as revenue when the workshop has been provided. AGM and conference income is recognized when the event has taken place. Advertising fees are recorded as revenue when received. Professional seals income are recognized as revenue when received.</p>
Contributed Services	<p>Volunteers contribute many hours per year to assist the Institute in carrying out its activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.</p>

**British Columbia Institute of Agrologists
Notes to Financial Statements**

December 31, 2024

2. Investments

The carrying amounts of investments are comprised of the following:

	2024	2023
At amortized cost:		
Guaranteed Investment Certificate, bearing interest at 4.10%, maturing April 9, 2025	\$ 50,000	\$ -
Guaranteed Investment Certificate, bearing interest at 5.05%, maturing April 9, 2025	550,000	-
Guaranteed Investment Certificate, bearing interest at 4.00%, maturing January 23, 2025	25,000	-
Guaranteed Investment Certificate, bearing interest at 4.45%, matured during the year	-	775,000
	<u>\$ 625,000</u>	<u>\$ 775,000</u>

3. Tangible Capital Assets

	2024		2023	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer hardware	\$ 20,990	\$ 20,577	\$ 20,164	\$ 19,292
Furniture and equipment	13,142	13,142	13,142	13,142
	<u>34,132</u>	<u>33,719</u>	<u>33,306</u>	<u>32,434</u>
	<u>\$ 413</u>		<u>\$ 872</u>	

4. Intangible Capital Assets

	2024		2023	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Website	\$ 127,470	\$ 50,393	\$ 127,470	\$ 34,460
	<u>\$ 77,077</u>		<u>\$ 93,010</u>	

British Columbia Institute of Agrologists Notes to Financial Statements

December 31, 2024

5. Government Remittances

Included in accounts payable and accrued liabilities are government remittances payable of \$6,214 (2023 - \$12,066).

6. Deferred Revenue

The balance of \$433,390 (2023 - \$303,988) represents registrant renewal fees received in advance for the subsequent period. These amounts are recorded as a liability as they are unearned at year end.

Changes in the deferred revenue balance are as follows::

	2024	2023
Beginning balance	\$ 303,988	\$ 181,156
Add: amounts received related to registrant renewal fees of a subsequent period	433,390	303,988
Less: amounts recognized as revenue in the year	(303,988)	(181,156)
Ending balance	<u>\$ 433,390</u>	<u>\$ 303,988</u>

7. Restricted for Future Expenses

The Board of Directors of the Institute have internally restricted \$225,000 (2023 - \$225,000) of net assets for potential legal and other costs that may arise in overseeing and administering professional conduct related issues of the Institute's registrants.

8. Financial Instruments

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Institute is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The Institute's financial assets that are exposed to concentrations of credit risk relate primarily to its cash and investments.

The Institute is also exposed to credit risk arising from all cash and investments being held at one financial institution.

British Columbia Institute of Agrologists Notes to Financial Statements

December 31, 2024

9. Commitments

The Institute is committed to rental payments for office premises as follows:

2025	\$48,372
2026	\$36,972

