The Society of Graduate and Professional Students recognizes the traditional and ancestral territories of the Anishinaabe and Haudenosaunee Nations on whose lands we gather on today. This land acknowledgement reminds us that rich Indigenous governances still exist, and will go into the future. This should also serve as a reminder that we are benefitting by living on this land that is a traditional territory of Indigenous people.

I. Announcements

A. Presentation of the SGPS 2021-22 Financial Audit by Caitlyn Cox (KPMG)
   a. Caitlyn is a senior manager in KPMG in the Audit Group providing a high-level summary of the financial situation- discussing audited financial statement of the year (doing this in place of Katie Mahone)
      i. Katie specifically wanted it to be mentioned that the executive team of SGPS is a pleasure to work with.
      ii. Displaying the independent auditors report; key paragraph can be found on the opening page of the report, where it states that the financial results do “present fairly, in all material respects... in accordance with Canadian accounting standards for not-for-profit organizations”. Exactly what we were looking to see.
      iii. Statement of Financial Position – highlight a few key points.
          1. Total asset position remains strong (2.2 million)
          2. Previously there was a guaranteed investment certificate held by the organization that did mature in the year so that is rolled into the cash balance
          3. Asset side is stable across years which is what we want to see
          4. Income statement: excess of revenue over expenses (net income) is $45,000
             a. Key components can be found in the revenue section (mainly student fees)
          5. Total expenses are consistent with previous year
      iv. Pg 8 of the document has the breakdown of net assets and pg 9 has the statement of cash flows (summary of cash generating or consuming activities)
          1. Continued to generate positive cash
          2. Redemption of short-term investments which are rolled into the cash meaning that cash position remains strong at the end of the year
      v. Conclusion- Financial results are consistent with previous years with small variations that are explainable
   b. Comment from VP Finance and Services, Sandra Wright
      i. Sandra provides gratitude to Caitlyn for her time and ability to explain these topics
B. Approval of the SGPS 2021-22 Financial Audit

MOTION 10/18/22:01

BIRT SGPS Council approve the SGPS 2021-22 Financial Audit.

*Document can be found in the appendix of this document*

Beth Langdon moves, Sandra Wright seconds. No points of discussion on this motion. No dissenting votes; the motion passes unanimously.

II. Adoption of the Agenda

C. Adoption of the Agenda

MOTION 10/18/22:02

BIRT SGPS Council adopt the Agenda for the October 18th 2022 Fall General Meeting.

Devon Fowlie moves, Sandra Wright seconds. No points of discussion on this motion. No dissenting votes; the motion passes unanimously.

III. Minutes

A. Approval of the Meeting Minutes

MOTION 10/18/22:03

BIRT SGPS Council approve the minutes from the September 27th 2022 Council Meeting.

Lizzie Bygott moves, Beth Langdon seconds. No points of discussion on this motion. No dissenting votes; the motion passes unanimously.

IV. Executive & Speaker Reports

A. Executive Reports

a. President – Beth Langdon (report attached – to follow)

   i. Beth provides an introduction and touches on a few points from her report:

      1. New service that is being trialed for the year “Conversation”- a new counselling service. Still looking for more feedback on the functionality and usefulness of the service, can email Beth or any other council member

      2. Advocacy for students – Beth sits on many high-level meetings (ie. University Senate, Senate Subcommittee Meetings) to advocate on the behalf of the SGPS. At the University Senate Beth has a seat in the meeting and can vote on motions, much like the voting process we have within the general meetings. At the subcommittees, Beth and other students in the SGPS Council meet and discuss topics which will inevitably be brought to Senate to be voted on; providing a forum for pre-discussion and seeking input/recommendation on whether more information is needed to support a topic. Thus, if there is an academic concern it is useful to bring that to Beth as if she doesn’t sit on the appropriate subcommittee, she could pass
the information to someone who does, to ensure that students concerns are being addressed. Starting these discussions early on is imperative to ensure that when motions get brought to Senate there is sufficient information to support the various decisions and to ensure that students feel represented.

3. Contact Beth at president@sgps.ca.

b. VP Graduate – Devin Fowlie (report attached)

i. Devin provides brief introductions and then comments on his report:

1. Hired new student advisors- Beth mentioned not knowing where to bring concerns. Similarly, if a student is experiencing concerns, for example discrimination or a conflict with their supervisor, they can reach out to the Student Advisors. Currently there are 3, and they are able to direct students to the services that best support their needs.

2. Report content:

a. Major focus has been on funding and housing. The town hall series has been used to address this, with the most recent one being centered on funding. This is the final step in the process in reaching out to council and providing feedback on the issues they’re facing in relation to funding. Three departments have compiled reports as to what they’re students are facing regarding funding struggles, and all of this information will be compiled into an omnibus report which will then be passed to Beth and others in the various subcommittees such as the Graduate Studies Executive Council. This is how the base funding of graduate students has been increased in the past and hopefully we can continue to build on this to elevate it further. Housing townhall is next week, so if there are any issues to discuss please join us. There are also 2 after that, so feel free to join those sessions as well.

b. Advocacy for the campus daycare. The daycare is looking for funding increases as they are limited by space. Letters of support from any individuals impacted can be sent to Devin in support of trying to receive more funds for the campus daycare.

c. VP Professional – Chloe Stone (no report)

i. Chloe provided a brief introduction and stated her portfolio (oversee HR issues and represent the goals of the graduate professional students at Queen’s)
1. Working on different committees with one initiative, being in collaboration with the law and med school, is bringing back the med-law games (looking to hold next semester).

2. If there are any questions or points of discussion, please contact Chloe at vp.professional@sgps.ca.

d. VP Finance and Services – Sandra Wright (no report)
   i. Sandra provided a brief introduction and role overview (responsible for SGPS financial health and implementation of our services)
      1. Focus on the financial assistance program and managing the funds there as well as organizing the budget for the year (presented later in the meeting for a second reading). Have currently received a higher volume of applications for financial assistance than previous years, so working through those. Currently have used 4.3% of the fund, so still more available.
      2. If there are questions or follow-up needed, please contact vp.finance@sgps.ca.

e. VP Community – Emilia Ganslandt (report attached)
   i. Emilia provided a brief introduction and overview of her report
      1. Initiatives in partnership with Devin (townhall meetings) have been discussed already. Encouraging further engagement for these events.
      2. Upcoming events: Ghost tour of Queen’s (sold out but can be added to the wait list), Kingston Grand Theatre on Oct 26th (tickets still available).
      3. Currently still in the process of hiring a social commissioner.
      4. Office hours are available for Emilia and all other execs as outlines on the website (https://sgps.ca/contact/) and Emilia can also be reached at vp.community@sgps.ca.
   ii. Annika Fuernsinn asked about the availability of tickets for events
      1. Emilia responded that there are still tickets available for the Oct 26th event and that all information can be found on the SGPS website.

B. Speaker Report
a. Speaker – Aileen Editha (oral report)
   i. Aileen discusses the nomination for Chief Returning Officer (CRO) Position within the November meeting. If anyone is interested or knows someone who may be interested, they would report directly to the executive council and work closely with the Speaker (Aileen), Deputy Speaker (Katie), and Director (Andria). The CRO is in charge of SGPS elections and referenda, administration of voting, accuracy of ballot counting. It is a salaried position, and the advertisement can be found on the SGPS website and should be sent out through email shortly.
b. Beth asks when the SGPS elections are normally if you’re trying to figure out what the role commitment is like.
   i. Aileen answers: the elections are typically in the Winter term (March of next year) around the time of the referendum

C. Approval
   MOTION 10/18/22:04
   BIRT SGPS Council approve the Executive and Speaker Reports.

   Annika Fuernsinn moves, Emils Matiss seconds. No points of discussion on this motion. No dissenting votes; the motion passes unanimously.

V. Senator, Trustee, Commissioner, Committee & Other Reports

A. Senator Report – Graduate Student Senator – Emils Matiss (no report)
   a. Emils mentions how Beth did a great job of explaining the various governing bodies at Queens. Senate is responsible for academic functioning of the university. One benefit of speaking with senior admin is that you understand what the general concerns/priorities are for the university. One topic that has been discussed over the recent years is the concern over the research output at Queen’s. Queen’s has been receiving less and less external funding and it’s thought that Queen’s may soon fall off the U15 if the trend continues. Hoping to use this as an incentive to promote for better support for students. Making the argument that if we had well supported graduate students they will be better able to contribute to the research output from all of their respective labs. Overarching strategy that we have for trying to ensure that graduate students are receiving adequate support.

B. Trustee Report – Graduate Student Trustee – Tony Hu (no report)
   a. Tony provided a brief introduction and acknowledgement of just starting in his 2yr position as Graduate Student Trustee.
      i. Discusses how the Board of Trustees are responsible for university operations that are non-academic, so if anyone has any comments on these issues (finances, enrolment, etc) then please contact Tony. The next meeting is in December so please let him know at trustee@sgps.ca.
   b. Question from Arijit Chattopadhyay regarding external funding
      i. Aileen suggests that we hold this topic until after all the reports are finished so we can have an open discussion with all the members of the executive and council.

C. Commissioner Reports
   a. Athletics & Wellness Commissioner – Clare Gaherty (report attached)
      i. Clare provides a brief introduction and an overview of September
         1. Able to run a class after our last meeting: 18 participants joined out of a possible 20, so it was wonderful to see the engagement. Hoping to plan more work out classes at the ARC- seeking ideas in what people are interested in (would all be free!).
2. ARC tours were held. If anyone is still interested in receiving a tour, you can go to the information desk and someone will be able to assist you.

3. Please send your ideas for classes and times (planning to hold in the afternoon) or other ideas for athletic events to athletics@sgps.ca.

b. Equity & Diversity Commissioner – Jane Mao (report attached)
   i. Jane provides a brief introduction and discusses her report.
      1. Hiring boards – making hiring practice across various faculties more equitable (was a larger project during the summer)
      2. Bursary/Honorarium for Marginalized Students Seeking Equity Work – working with Emilia this September to ensure that students are compensated for their work
      3. Name Pronunciation Project – still working to scale this project to all faculty and departments. Working to get an audio and phrenetic breakdown of individuals names of faculty and staff members to be present on faculty/department websites.
      4. Collaborations with yellow house
      5. Contribution to numerous other boards such as PSAC, Soft Infrastructure Network, UCARE (University Council on Anti-Racism and Equity) - still getting through introduction processes and navigating through the school year
      6. Please reach out to Jane at equity@sgps.ca if there are any questions or points that you want to be brought forward.

c. Indigenous Graduate Liaison – Noah Favel (no report)

d. International Students’ Affairs Commissioner – Sabrina Masud (no report)
   i. Sabrina provides a brief introduction and acknowledges that she is stepping down in December, so this is her final AGM
      1. Wanted to extend and evolve her work with SGPS- International Student Affairs Committee. Ensuring that decision making groups are making Queen’s a more equitable space and compensating those that are contributing to this. If anyone is interested in joining this please follow up with Sabrina (international@sgps.ca)
      2. International Student Affairs Committee- look to be holding a Iranian students solidarity month. Students are bringing forward a need for holding space and seeking support for the Iranian social movement. The University hasn’t been stepping forward to much so looking for student councils to assist. Currently collaborating with Yellow House, PAAC, and Four Directions. Action oriented with Indigenous students where previous Indigenous Commissioner Monica Garvie will cut her hair in an act of solidarity, and it is hoped that this motivates further involvement from others. Cultural
Fall General Meeting – Agenda
October 18th 2022 – 5:30 pm
Zoom

exchanges at Grad Club are also on the board. If anyone is interested, please reach out.

3. Sabrina will hand over the responsibilities and seats on various committees to the next commissioner.
   e. Social Commissioner – position vacant

D. Committee Reports
E. Department Reports
F. Other Reports
   a. University Rector – Owen Crawford-Lem (no report)

G. Approval
   BIRT SGPS Council approve the Senator, Trustee, Commissioner, Committee & Other Reports.

Beth Langdon moves, Lizzie Bygott seconds. No points of discussion on this motion. No dissenting votes; the motion passes unanimously.

VI. Question Period and Departmental Issues

VII. Business Arising from the Minutes

VIII. Main Motions & Discussion

A. Second reading of 2022-23 SGPS budget
   *Document can be found in the appendix of this document*
   BIRT SGPS Council approve the second reading of the proposed 2022-23 SGPS budget.
   a. Sandra Wright, VP Finance and Services, presents the SGPS budget
      i. Main sources of income include: Student Society Fee, Student Life Centre, Student Advisor, and Commissioner Fee
         1. Budget is constructed based on these funds
         2. Also consider the Health and Dental processing fee but need to wait for the opt out period to close before we can determine the final contribution from that
      ii. Expenses are the areas through which we spend the funding provided from the various fees. Includes: financial assistance and grants, commissioner fees (budgets and committee fees), professional development, honoraria, and wages for various staff
         1. Looking to revamp the targeted grant programing and get it up and running again.
2. Health and Dental fund are not accounted for in this budget, that is a separate one.

   iii. Ending with a surplus – currently $7571.40

   1. Good to have a buffer but also want to be as close to zero as possible

Annika Fuernsinn moves, Devin Fowlie seconds. No points of discussion on this motion. No dissenting votes; the motion passes unanimously.

B. Ratification of proposed changes to SGPS Bylaw B.1. MOTION 10/18/22:07

BIRT SGPS Council ratify the changes made to SGPS Bylaw B.1. Peer Academic Advisor Program.

1. Devin Fowlie, VP Graduate, provides an overview of the document.
   a. Major edits have been to rename back to Student Advisor Program and to adjust the hiring process
   b. This year we trialed out this modified hiring committee. With the SGPS’s increase in commissioners in equity and diversity, we reduced and restructured the committee to include the VP Graduate, current SGPS student advisor, SGPS Director, and to include at least 1 of: indigenous student liaison, equity and diversity commissioner, and international commissioner. The formerly required members (University Ombuds Person, Queen’s Human Rights Office or the Queen’s Equity Office, and the President) now sit as optional members so they can provide input but are not required to convene the hiring committee (found in section B. 1.4b)
      i. Ultimately these changes are seeking to provide a more diverse voice and representation across the hiring committee while ensuring that the hiring process is not delayed by requiring members from these various offices of the University.

Beth Langdon moves, Chloe Stone seconds. No points of discussion on this motion. No dissenting votes; the motion passes unanimously.

B.1 Student Advisor Program

B.1.1 Definitions

a. “Memorandum of Agreement”: a contractual agreement between Queen’s University School of Graduate Studies and the SGPS.
b. “Client”: an SGPS Member seeking confidential support on issues related to academic and university life.
c. “Inquiry”: a question from a client that can be answered with minimal communication between the client and the Program Administrator.
d. “Case”: a client issue that requires in depth investigation and planning by a Student
Advisor as assigned by the Program Administrator.

B.1.2 Personnel

a. Student Advisors are individuals hired by the SGPS that are responsible for:
   (1) taking on Client Cases as assigned by the Program Administrator;
   (2) promoting student self-advocacy;
   (3) providing confidential support to Clients by informing them of pertinent rules, regulations or guidelines;
   (4) working with Program Administrator to maintain Client records and files in a secured, confidential fashion;
   (5) make recommendations to the VP Graduates on potential University wide policy changes to benefit SGPS members;
   (6) compiling term reports with the help of the Student Advisor Program Coordinator for review;
   (7) consulting more qualified persons if the Case is beyond the scope of the Student Advisor’s ability; and
   (8) other tasks as assigned by the Program Administrator or VP Graduate.

b. Program Administrator is responsible for the day-to-operations of the program including:
   (1) scheduling of Student Advisors;
   (2) ensuring proper completion and filling of confidentiality forms and Case notes;
   (3) monitoring the general Student Advisor Program email account;
   (4) answering short inquiries to the program;
   (5) assisting the VP graduate in Student Advisor Program advertisement;
   (6) scheduling and recording Student Advisor training;
   (7) balancing Student Advisor workload by assigning Client Cases;
   (8) acting as the institutional memory of the Student Advisor Program; and
   (9) other tasks as assigned by the VP Graduate.

c. The VP Graduate is an individual elected by the membership of the SGPS to manage the Student Program including:
   (1) acting as Chair of the Student Advisor Hiring Committee;
   (2) following the guidelines in the Memorandum of Agreement;
   (3) consulting with the Program Administrator and Student Advisors in the daily functioning of the Program;
   (4) advertising the Student Advisor Program to SGPS member and the Queen’s community;
   (5) acting as the final oversight of the Student Advisor Program; and
   (6) reviewing program statistics to advocate for Queen’s University level policy changes to benefit SGPS members.

B.1.3 Mandate

a. The Student Advisor Program provides members of the SGPS with general information,
advice, advocacy and support services with regards to aspects of academic and university life.

b. The advocacy role of the Student Advisors consists of: facilitating dialogue; attempting to find resolutions to concerns; referring to other services available to resolve issues; and assisting in accessing formal routes of resolution.

c. Student Advisors are encouraged to promote self-advocacy of the Client whenever possible as well as assist in answering questions and resolving Client concerns as they arise. No actions should be taken without the Clients’ expressed and informed consent.

d. Student Advisors shall follow due process and seek resolution/mediation of a Client’s Case at the appropriate level of the organization (lowest to highest).

e. All communications between a Client and the Student Advisor Program will be kept confidential, unless authorized explicitly by the Client or where required by law.

f. The Student Advisor Program may refuse to investigate a complaint that appears to be an abuse of the Student Advisor Program’s function. The Student Advisor Program will provide a letter (in hard copy or electronic copy) of explanation to a refused client at the client’s request.

B.1.4 Hiring Process

a. The Student Advisor Hiring Committee members shall consist of:
   (1) the VP Graduate who shall chair the committee;
   (2) a current SGPS Student Advisor;
   (3) at least one of:
      i. the SGPS Indigenous Student Liaison;
      ii. the SGPS Equity and Diversity Commissioner;
      iii. the SGPS International Student Commissioner; and
   (4) the Student Advisor Program Administrator.

b. The Student Advisor Hiring Committee shall also consist of the following optional members as advisors to the Student Advisor Hiring Committee. Such members may provide input at each stage of the hiring process but shall not be required to convene the Hiring Committee:
   (1) the President (or their delegate)
   (2) the University Ombudsperson (or their delegate)
   (3) a representative from the Queen’s Human Rights Office or the Queen’s Equity Office (or their delegate)

c. The VP Graduate in consultation with the Student Advisor Program Administrator shall develop an appropriate job description and help carry out an advertising campaign to recruit potential Student Advisors.

d. The SGPS shall advertise the available position as widely as possible (website, mailing lists, and newsletter, where possible). The call for applications shall last a minimum of 14 days.

e. The Student Advisor Hiring Committee shall review all applications, with input from the advisory members describe in b. as appropriate, short list qualified applicants, and conduct interviews.

f. The members of the Student Advisor Hiring Committee shall declare any conflicts of interest at the beginning of the hiring period. If a member of the Student Advisor Hiring
Committee is found to be in a conflict of interest, the member shall not participate in the Student Advisor Hiring Committee.

g. The Student Advisor Hiring Committee shall make decisions by Simple Majority. In the case of a tie, the Chair shall be entitled to break the tie.

h. Should a member of the Student Advisor Hiring Committee not be able to attend all candidate interviews, that member may advise on the selection of candidates but shall not be allowed a formal vote as counting towards the Simple Majority in g., until the hiring process has concluded.

i. The VP Graduate shall report to Council, on behalf of the Student Advisor Hiring Committee, on the outcome of the hiring process.

B.24.4.1 Emergency Hiring

In the event that one or more Student Advisor is unable to perform their duties, the VP Graduate and the Program Administrator may appoint a replacement Student Advisor.

B.1.5 Student Advisor Program Review

a. Program review will assist the VP Graduate in exercising his or her responsibility over the Student Advisor Program. The review shall be conducted by the Student Advisor Program Administrator in consultation with the VP Graduate. The review shall consist of:

(1) an overview of collected Student Advisor Program statistics from the previous twelve months;
(2) interviews with Student Advisors;
(3) interviews with on-campus student assistance services including but not limited to the School of Graduate Studies, the University Ombudsperson, Student Wellness Services, Queen’s University International Centre, and the Human Rights Office;
(4) review of client feedback surveys.

b. The Student Advisor Review shall be conducted during the summer and a report shall be presented to the August Council Meeting.

B.1.6 Student Advisor Evaluation

a. The Student Advisor evaluation will be conducted annually to assess the performance of Student Advisors during the term of their contract. The review shall be conducted by the VP Graduate and consist of:

(1) an interview with the Student Advisor;
(2) an interview with the Student Advisor Program Administrator;
(3) evaluation of the Student Advisor’s clients’ surveys; and
(4) interviews with on-campus student assistance services that the Student Advisor interacted with.

b. These evaluations will be discussed internally with the SGPS Executive and the Student Advisor Hiring Committee if the Student Advisor applies for re-hire.
B.1.7 Student Advisor Contract

Each Student Advisor shall have an employment contract with the SGPS outlining their term and remuneration, responsibilities, work hours, confidentiality, code of conduct, respect for the client’s right to direct and self advocate, responsibilities of the SGPS, complaints against employees, discipline and termination and other.

B.1.8 Training

a. Each Student Advisor shall receive training that will include:
   (1) familiarization with on-campus services including but not limited to the School of Graduate Studies, the University Ombudsperson, Student Wellness Services, Queen’s University International Centre, Campus Security, and the Human Rights Office;
   (2) Student Advisor Program client intake, record keeping, and confidentiality procedures;
   (3) mental health assessment;
   (4) conflict resolution/mediation;
   (5) intercultural competency; and
   (6) other training as identified by Student Advisor Program Personnel;

b. Training is to begin within 2 weeks of start of the Student Advisor contract.

c. The majority of training must be completed before a Student Advisor can begin taking on Client Cases, recognizing that potential scheduling issues may hinder complete training.

d. Student Advisors re-hired to the Student Advisor Program are not required to repeat training already received.

B.1.9 Student Advisor Reports

a. Student Advisors shall submit a report to the Student Advisor Program Coordinator at the end each academic term as follows:
   i. Summer term report due September 15th;
   ii. Fall term report due January 15th; and
   iii. Winter term report due May 15th.

b. Reports shall include:
   i. statistics on number of Cases and types of Cases;
   ii. referrals made;
   iii. resources accessed;
   iv. barriers encountered in pursuit of a resolution of each Client Case; and
   v. other information as directed by the Student Advisor Program Coordinator or VP Graduate.

c. Student Advisor Program Personnel will meet to discuss reports at the time they are due.

d. Student Advisor reports will be scrubbed of any client-identifying information by the Student Advisor Program Coordinator before being released publicly.

e. The VP Graduate will present public reports to Council and the Dean of the School of Graduate Studies.
B.1.10 Confidentiality and Record Keeping

a. All Clients are required to sign a confidentiality agreement that clearly states how any personal information will be handled by the Student Advisor Program prior to the Case being heard.

b. Student Advisors are required to fill out an intake form during, or immediately after, the first meeting with a Client.

c. All paper Case notes, including confidentially agreement and intake form, will be digitally recreated, and stored on a secure server. Paper copies will be destroyed.

d. All Case records will be kept for a period of two years following Case completion, after which they shall be destroyed.

B.1.11 Funding

a. The Student Advisor Program shall be funded by:
   i. the Membership through a mandatory student fee; and
   ii. the School of Graduate Studies through the Memorandum of Agreement.

b. The VP Graduate shall evaluate funding sources annually and seek additional sources if required.

C. Discussion on Extended Health Improvements and EDII

Jane is speaking to the motion on behalf of an anonymous student

1. Identifying how marginalized individuals are falling through the cracks in our current student health plan by not looking at the care provided through an EDII lens
   a. Currently have $500 for counseling and psychotherapy (AMS- undergrad equivalent, covers up to $1000; counseling and psychotherapy at 100% coverage and $440 in speech therapy at 60% coverage)
   b. Instead of increasing insurance plan the SGPS opted into the online mental health services which are a bit flawed
      i. Can’t choose your counselor
      ii. E-health cases try to close cases quickly which can further discriminate and harm individuals
   c. The anonymous member of the SGPS identifies as a trans female and she was seeking dialogue for trans issues upon which she was informed that trans issues were beyond the scope of their practice. Similar stories from other individuals accessing these services- underscoring that our current health plan is not serving many individuals and identities.
      i. Example being that gender affirming services or EDII needs are not covered by our institution
ii. Finding specific racialized and anti-racist healthcare is challenging within this system, definitely not just a trans issue but affects all marginalized identities

d. Beth Langdon provides some comments:
   i. Thank you Jane for speaking on behalf of the SGPS member and for taking on that work and for relaying it out in a clear way. Want to provide some context for the pricing disparities but then want to hear further comments from other students regarding these topics and their experiences.
   ii. Differences between SGPS and AMS plan- there is no way to directly match their plan as the demographics are different and just size of population affects the insurance funding available. But acknowledging that we can always do better with our plan. In the Winter we decide what we want to change in the health and dental plan for the next iteration (typically March is when these topics are finalized), meaning that we cannot make any changes to the current plan now, but this is a great time to be discussing these concerns so that when the time to adjust the plan comes around, we can act accordingly.

e. Aileen Editha provides thanks to all those who have provided input and highlights that if anyone wants to bring a point forward anonymously, they can do so through messaging her, as the Speaker, or through Katie, the Deputy Speaker.

f. Jacqueline Giesbrecht comments:
   i. What do we plan to do to address these concerns? The concerns raised are severe for the students affected so we want to ensure that we are serving them as best as possible.
   ii. Have also heard from students who tried to use the online counseling service that it didn’t cover ADHD or trauma- leaving many areas uncovered from a mental health service.
   iii. Identifying that within the reports it was mentioned that there are gender affirmation funds provided- looking for more context on what the plan is to implement this. In PSAC there is a gender affirmation bursary that has been in place for several years, and this year alone we have already received numerous applications and are almost at the cap for that fund thus there is clearly a demand for these services.

g. Beth Langdon responds:
   i. Thank you Jacqueline for your input. Before providing further comment could you repeat what was mentioned regarding the limitations in care for ADHD and trauma? Was that from word of
mouth? Just looking to gain a greater understanding of the exclusions you were discussing.

h. Jacqueline:
   i. Online therapist mentioned after the referrals that ADHD and trauma were not covered—was told from another individual seeking this treatment. Thinking then that other areas of neurodivergence may not be covered. This was through dialogue (conversation).

i. Beth:
   i. Last year, similar to health and dental plan, all coverage is planned in March. Dialogue/Conversation is not technically through SunLife which does the other Health and Dental plan, but through a separate company. The previous executive decided that as there is an increasing need for counselling and mental health services this could become a large expense through our current Health and Dental plan thus, they were trying to be proactive to avoid large cost increases and still provide effective treatment. This is a trial—being funded by reserved funds, it will not come out of students pay until we are sure whether we want to continue.

   ii. Students got access to the service in the 3rd week of September, so we are still seeking and receiving feedback. Was unaware that support with trans experiences were not considered as a service they could offer and are currently investigating into this, and this new information (ADHD, trauma) regarding additional conditions is helpful.

   iii. The overarching plan is to assess how this service is going in the Winter semester. If there is only negative feedback continuing to be provided from this, it will not be continued. If more positive feedback also does arise, then we will need to be in conversation over the utility of this service in serving the SGPS community. But at this point this is not set in stone to continue.

   iv. How to change a plan moving forward— we have interests in making it more equitable thus seeking reference from Jane, but also finding ways to modify the plan without spiking costs to try and address student’s needs. If there were any significant fees that were arising or if we were adjusting where the resources would be allocated (ie. removed from one support and provided to another) then it would most likely go to a student vote. Trying to balance all students interests without increasing the burden to students. We are a non-for profit so students money is what pays for plans, extra costs come directly from students so need to be cognizant.
j. Emilia Ganslandt joins the conversation:
   i. Wanted to address the second half of Jacqueline’s question regarding gender affirming care and the funds offered by other university organizations (ie. PSAC).
      1. Don’t want to promise what we cannot deliver so saying that we are exploring all potential options that are available- speaking to other student and university organizations to best address student’s needs. Don’t have a set mission but is something that is being actively discussed but as we continue to explore this topic and flesh out something we will be sure to convey that.

k. Jacqueline re-comments:
   i. Thank you for addressing that these are topics being discussed.
   ii. Wanted to also bring up that substance abuse was also a topic that was not covered in the dialogue.

l. Aileen speaking on behalf of a student in the meeting:
   i. Dialogue needs to be continued around students with disabilities as they can fall through the health care plan as well

m. Beth comments:
   i. If an email could be passed along regarding conservations around available services for students with disabilities that would be helpful- can be addressed to any member on the executive. This will ensure that we can better understand the specific barrier to assistance or what support would be more appropriate, continue these conversations, and create an encompassing list of needs that are failing to be met with this current service.

n. Resource was provided in the Zoom chat, regarding services that are not covered within Dialogue:
   ii. Some of the not covered services include:
      1. Controlled substances or substance use disorder
      2. Life-threatening conditions
      3. Paranoid personality disorder, antisocial personality disorder, somatoform disorder, active psychosis, eating disorders
      4. Other consultations deemed necessary by our specialists
      5. Children under 14 years old
      6. As well as the ones discussed within this meeting:
         a. ADHD
         b. Trauma
c. Services for Trans issues

o. Beth comments:
   i. Addressing that she will provide an update that at the next meeting or the one following, she will provide any further updates on these topics.

p. Aileen comments:
   i. Will add this as a section to the November Council Meeting Agenda to ensure there is a platform to follow up with these concerns and ensure that students can stay informed through the meeting minutes even if they are unable to attend the meeting as they are publicly available.
   
   ii. Executive will meet and explore options, will consider conversation dialogue, will continue to investigate services that are covered/not-covered, and we will continue to seek personal experiences (can be passed along anonymously) to better reflect the student experiences that are being had with this platform.

IX. Other Business

D. Discussion on Funding Availability Within Oil and Gas Research
   Brought forward by Arijit Chattopadhyay during this meeting
   1. Arijit provides comment on this topic.
      a. Subject came from Arijit’s approach to his research project, requiring him to reach out to a company for a software needed within his research in oil and gas-based activities (software applies to the geophysical domain related to subsurface). Discussed with company to get an academic license for their software but they stated that the request should come from the graduate academic supervisor as well. The report from the company came back that due to Queen’s Climate Action statement, the company doesn’t feel welcome within this space.
      b. Arijit feels that he is being discriminated against by the rejection of this company to providing an academic license. The company of interest has extended their platform to other academic institutions so unsure what the barrier is against Queen’s.
      c. Using another 3rd party platform in the interim but it is not as ideal, meaning that his research goal that could have been completed in 3mths is taking 7-8mths.
      d. Acknowledging that there are other students within his field that are also being affected. The time has been lost for his specific project, but now new students are having to try and adopt approaches to by-pass this but it is still impacting their research.
2. Devin Fowlie comments:
   a. Not trying to relegate things to the non-AGM sphere by asking for this to be further discussed afterwards, but this is something that could be brought to the SGSPA (School of Graduate Studies and Post-Doctoral Affairs) directly.
   b. Devin can help facilitate this conversation. Tomorrow morning Devin will follow with an email summarizing Arijit’s concerns as he understands them, and then with Arijit’s comments/approval, he can bring it forward to the SGSPA.
3. Arijit comments:
   a. This would be beneficial if not for himself then also for future students.
4. Arijit and Devin will correspond following this AGM.

X. Notices of Motion & Announcements

XI. Adjournment

A. Adjournment

MOTION 10/18/22:08
BIRT this meeting of SGPS Council be adjourned.

Lizzie Bygott moves, Monica Garvie seconds. No points of discussion on this motion. No dissenting votes; the motion passes unanimously.

XII. Appendix
Financial Statements of

SOCIETY OF GRADUATE
AND PROFESSIONAL
STUDENTS OF QUEEN'S
UNIVERSITY

For the year ended April 30, 2022
SOCIETY OF GRADUATE AND PROFESSIONAL STUDENTS OF QUEEN'S UNIVERSITY

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Year ended April 30, 2022

Independent Auditors' Report

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- Statement of Operations
- Statement of Changes in Net Assets
- Statement of Cash Flows
- Notes to Financial Statements
- Schedule A - Payouts to Other Organizations

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Society of Graduate and Professional Students of Queen's University

Opinion

We have audited the financial statements of the Society of Graduate and Professional Students of Queen's University (the “Entity”), which comprise:

• the statement of financial position as at April 30, 2022
• the statement of operations for the year then ended
• the statement of changes in net assets for the year then ended
• the statement of cash flows for the year then ended
• and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Entity as at April 30, 2022, 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 “Auditors’ Responsibilities for the Audit of the Financial Statements” section of our auditors’ report.

We are independent of the Entity 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 Entity’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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity’s financial reporting process.

**Auditors' 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 auditors’ 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 the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors’ 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 auditors’ report. However, future events or conditions may cause the Entity 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.

• 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.

Chartered Professional Accountants, Licensed Public Accountants
Kingston, Canada
(date)
SOCiETY OF GRADUATE AND PROFESSIONAL STUDENTS OF QUEEN'S UNIVERSITY

Statement of Financial Position

April 30, 2022, with comparative information for 2021

<table>
<thead>
<tr>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$2,252,632</td>
</tr>
<tr>
<td>Short-term investments (note 2)</td>
<td>–</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>–</td>
</tr>
<tr>
<td>Queen's University at Kingston recovery</td>
<td>9,066</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td>2,261,698</td>
</tr>
<tr>
<td>Capital assets (note 3)</td>
<td>16,326</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$2,278,024</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Liabilities and Net Assets</strong></td>
<td></td>
</tr>
<tr>
<td>Current liabilities:</td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities (note 7)</td>
<td>$306,731</td>
</tr>
<tr>
<td>Net assets:</td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>951,498</td>
</tr>
<tr>
<td>Capital Fund (note 4(a))</td>
<td>16,326</td>
</tr>
<tr>
<td>Health Plan Fund (note 4(b))</td>
<td>960,706</td>
</tr>
<tr>
<td>Student Life Centre Fund (note 4(c))</td>
<td>42,763</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td>1,971,293</td>
</tr>
<tr>
<td>Commitment (note 8)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Liabilities and Net Assets</strong></td>
<td>$2,278,024</td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements.

Approved on behalf of the Executive:

______________________________  President

______________________________  Vice-President, Finance and Services
## Statement of Operations

Year ended April 30, 2022, with comparative information for 2021

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student fees:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Collected</td>
<td>$1,057,273</td>
<td>$908,775</td>
</tr>
<tr>
<td>Paid to other organizations (note 5(a) and Schedule A)</td>
<td>(489,128)</td>
<td>(419,890)</td>
</tr>
<tr>
<td><strong>Net student fees</strong></td>
<td>568,145</td>
<td>488,885</td>
</tr>
<tr>
<td>Health and dental plan:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Collected</td>
<td>2,469,972</td>
<td>2,036,643</td>
</tr>
<tr>
<td>Paid to service provider</td>
<td>(2,513,413)</td>
<td>(1,744,499)</td>
</tr>
<tr>
<td><strong>Net health and dental plan</strong></td>
<td>(43,441)</td>
<td>292,144</td>
</tr>
<tr>
<td>Other:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>12,411</td>
<td>14,655</td>
</tr>
<tr>
<td>Social events</td>
<td>–</td>
<td>15</td>
</tr>
<tr>
<td><strong>Total revenue</strong></td>
<td>537,115</td>
<td>795,699</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages and benefits</td>
<td>156,370</td>
<td>177,263</td>
</tr>
<tr>
<td>Honoraria and stipends (note 5(b))</td>
<td>121,068</td>
<td>104,217</td>
</tr>
<tr>
<td>Space costs</td>
<td>81,850</td>
<td>70,073</td>
</tr>
<tr>
<td>Professional fees</td>
<td>64,849</td>
<td>18,079</td>
</tr>
<tr>
<td>Bursaries and grants</td>
<td>18,319</td>
<td>21,914</td>
</tr>
<tr>
<td>Sundry</td>
<td>10,099</td>
<td>14,689</td>
</tr>
<tr>
<td>Amortization of capital assets</td>
<td>9,319</td>
<td>9,514</td>
</tr>
<tr>
<td>Office and other</td>
<td>9,309</td>
<td>11,435</td>
</tr>
<tr>
<td>Telephone</td>
<td>5,145</td>
<td>9,056</td>
</tr>
<tr>
<td>Council and committees</td>
<td>4,560</td>
<td>5,224</td>
</tr>
<tr>
<td>Advertising</td>
<td>3,974</td>
<td>7,254</td>
</tr>
<tr>
<td>Insurance</td>
<td>3,022</td>
<td>10,962</td>
</tr>
<tr>
<td>Social events</td>
<td>2,399</td>
<td>2,798</td>
</tr>
<tr>
<td>Executive conferences and professional development</td>
<td>1,045</td>
<td>–</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td>491,328</td>
<td>462,478</td>
</tr>
<tr>
<td><strong>Excess of revenue over expenses</strong></td>
<td>$45,787</td>
<td>$333,221</td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements.
# Statement of Changes in Net Assets

Year ended April 30, 2022, with comparative information for 2021

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Capital Fund</th>
<th>Health Plan Fund</th>
<th>Student Life Centre Fund</th>
<th>2022 Total</th>
<th>2021 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balances, beginning of year</td>
<td>$1,295,714</td>
<td>$25,645</td>
<td>$604,147</td>
<td>$–</td>
<td>$1,925,506</td>
<td>$1,592,285</td>
</tr>
<tr>
<td>Excess of revenue over expenses (expenses over revenue)</td>
<td>55,784</td>
<td>(9,319)</td>
<td>(43,441)</td>
<td>42,763</td>
<td>45,787</td>
<td>333,221</td>
</tr>
<tr>
<td>Internal transfer</td>
<td>(400,000)</td>
<td>–</td>
<td>400,000</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Balances, end of year</td>
<td>$951,498</td>
<td>$16,326</td>
<td>$960,706</td>
<td>$42,763</td>
<td>$1,971,293</td>
<td>$1,925,506</td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements.
### SOCIETY OF GRADUATE AND PROFESSIONAL STUDENTS OF QUEEN'S UNIVERSITY

#### Statement of Cash Flows

Year ended April 30, 2022, with comparative information for 2021

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash provided by (used in):</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess of revenue over expenses</td>
<td>$45,787</td>
<td>$333,221</td>
</tr>
<tr>
<td>Items not involving cash:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amortization of capital assets</td>
<td>9,319</td>
<td>9,514</td>
</tr>
<tr>
<td>Change in non-cash operating working capital:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>30,283</td>
<td>7,867</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>79,240</td>
<td>33,774</td>
</tr>
<tr>
<td>Queen’s University at Kingston recovery</td>
<td>(5,070)</td>
<td>(13,390)</td>
</tr>
<tr>
<td></td>
<td>159,559</td>
<td>370,986</td>
</tr>
<tr>
<td>Investing activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Redemption (purchase) of short-term investments</td>
<td>1,100,000</td>
<td>(450,000)</td>
</tr>
<tr>
<td>Purchase of capital assets</td>
<td>–</td>
<td>(5,241)</td>
</tr>
<tr>
<td></td>
<td>1,100,000</td>
<td>(455,241)</td>
</tr>
<tr>
<td>Increase (decrease) in cash</td>
<td>1,259,559</td>
<td>(84,255)</td>
</tr>
<tr>
<td>Cash, beginning of year</td>
<td>993,073</td>
<td>1,077,328</td>
</tr>
<tr>
<td>Cash, end of year</td>
<td>$2,252,632</td>
<td>$993,073</td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements.
The Society of Graduate and Professional Students of Queen's University (the "Organization") was incorporated under Letters of Patent on November 8, 2005, as a not-for-profit corporation without share capital under Part II of the Canadian Corporations Act and is not subject to income taxes.

The purpose of the Organization is to serve the interest and needs of the membership, to represent its members in dealing with Queen’s University at Kingston and other organizations, to facilitate communication between its members and graduate and professional students at other universities, to provide services to its members, to maintain concern for the welfare and human rights of its members and, where believed desirable, to take a public stand on policies and practices that affect them and that are unfair, discriminatory or harmful.

1. **Significant accounting policies:**

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook – Accounting.

(a) **Financial instruments:**

Financial instruments are recorded at fair value on initial recognition. Financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has not elected to subsequently carry its financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.
1. Significant accounting policies (continued):

(b) Capital assets:

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis using the following useful lives:

<table>
<thead>
<tr>
<th>Asset</th>
<th>Useful life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer hardware</td>
<td>4 years</td>
</tr>
<tr>
<td>Computer software</td>
<td>7 years</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>7 years</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>10 years</td>
</tr>
</tbody>
</table>

The carrying value of an item of capital assets is tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount is not recoverable and exceeds its fair value.

(c) Revenue recognition:

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Student fees and health and dental plan revenue are recognized in the year received.

Revenue from social events is recognized at the time the services are provided.

Interest income is recognized as it is earned.

(d) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the year. Actual results could differ from these estimates.
2. **Investments:**

The Organization's short-term investments were comprised of guaranteed investment certificates earning a rate of interest of 0.55% annually, maturing October 2021. These investments were not re-invested during the year.

Interest earned in the amount of $7,392 (2021 - $14,917) relating to these investments is included in interest income on the Statement of Operations.

3. **Capital assets:**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer hardware</td>
<td>$72,317</td>
<td>$69,652</td>
<td>$2,665</td>
<td>$69,652</td>
<td>1,701</td>
<td>$4,638</td>
</tr>
<tr>
<td>Computer software</td>
<td>1,858</td>
<td>1,701</td>
<td>157</td>
<td>1,701</td>
<td>345</td>
<td>345</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>37,281</td>
<td>36,245</td>
<td>1,036</td>
<td>36,245</td>
<td>4,344</td>
<td>4,344</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>58,352</td>
<td>45,844</td>
<td>12,468</td>
<td>45,844</td>
<td>16,318</td>
<td>16,318</td>
</tr>
</tbody>
</table>

| Total                    | $169,808  | $153,482                     | $16,326             | $144,163  | $25,645                      |                     |

Cost and accumulated amortization at April 30, 2021 amounted to $169,808 and 144,163, respectively.

Capital assets have been reviewed for full or partial impairment and management has determined there are none.

4. **Restricted funds:**

The Board of Directors has internally restricted funds as follows:

(a) **Capital Fund:**

The Capital Fund represents the Organization's investment in capital assets.

(b) **Health Plan Fund:**

Surplus, net of administration costs, from the Health Plan is kept in a separate fund to be used for any future shortfalls in Health Plan revenue and expenses.

(c) **Student Life Centre Fund:**

Surplus from the Student Life Centre is kept in a separate fund to be used to fund future space costs incurred by the Organization.
5. Related party transactions:
   (a) Sexual Health Resource Centre:
   The Organization exercises influence over the Sexual Health Resource Centre (SHRC) by virtue of its ability to vote on the SHRC’s Management Board, which oversees the long-term strategic planning and financial operations of the SHRC. The SHRC is a confidential, non-judgmental, pro-choice, feminist and queer information and referral service on sexuality and sexual health.
   During the period, the Organization collected $4,710 in student fees (2021 - $528) that was subsequently paid to the SHRC. These payments are included in payments to other organizations on the Statement of Operations.
   (b) Executive and Board:
   During the year, $121,068 (2021 - $104,217) was paid to executive and board members as stipends.
   These transactions are in the normal course of operations and are measured at the exchange amount of consideration established and agreed to by the related parties.

6. Financial instrument risks:
   The Organization is not exposed to any significant risks relating to its financial instruments. Cash and investment balances are held at a major Canadian financial institution. There have been no changes in the Organization's risk exposure from the previous period.

7. Accounts payable and accrued liabilities:
   Included in accounts payable and accrued liabilities are government remittances payable of $Nil (2021 - $Nil).

8. Commitment:
   In 2020, the Organization entered into an agreement with the Alma Mater Society of Queen’s University Inc. and Queen’s University at Kingston to redevelop the John Deutsch University Centre.
   The Organization has committed $5,957,500 to this redevelopment. Beginning in fiscal 2020, the Organization collected and remitted $40 per registration and will continue to do so until the committed amount is contributed. During the fiscal 2022 year, the total amount collected was $205,836 (2021 - $183,018), reducing the outstanding commitment to $5,378,414 (2021 - $5,584,250).
## SOCIETY OF GRADUATE AND PROFESSIONAL STUDENTS OF QUEEN'S UNIVERSITY

### Schedule A - Payouts to Other Organizations

Year ended April 30, 2022, with comparative information for 2021

<table>
<thead>
<tr>
<th>Organization</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canadian Federation of Students</td>
<td>$ 89,016</td>
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$ 489,128 $ 419,890
## 2022-2023 SGPS Financial Budget

**Annual General Meeting - Second Reading [Approved]**

### Income

#### Health & Dental Plan

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<th>Health &amp; Dental Processing Fees</th>
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#### Total Health & Dental Plan

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#### Student Fees

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<td>Inter'l Comm Fee</td>
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<td>Ath &amp; Wellness Comm Fee</td>
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#### Total Student Fees

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### Expenses

#### Amortization of Capital Assets

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#### Financial Assistance & Grants

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#### Total Bursaries & Grants

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#### Commissioner Budgets

| Equity Comm. Expenses     | $4,320.00 |
| Intern'l Comm. Expenses   | $4,320.00 |
| Indigenous Comm Events    | $4,320.00 |
| Athletics Comm. Expenses  | $4,320.00 |
| Social Events             | $4,320.00 |

#### Total Commissioner Events

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#### Conferences & Professional Development

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#### Total Conferences & Professional Development

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### Council and Committees

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**Total Wages & Benefits** $112,229.40

### Total Expenses

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